



# भारत का राजपत्र The Gazette of India

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No. 3]

NEW DELHI, SATURDAY, JANUARY 21, 1984/MAGHA 1, 1905

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके  
Separate paging is given to this Part in order that it may be filed as a separate compilation

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़ कर) भारत सरकार के मंत्रालयों द्वारा जारी किये गये सांविधिक आदेश और अधिसूचनाएं  
Statutory Orders and Notifications issued by the Ministries of the Government of India  
(other than the Ministry of Defence)

गृह मंत्रालय

(कार्मिक और प्रशासनिक सुधार विभाग)

नई दिल्ली, 6 जनवरी, 1984

का० आ० 156.—केन्द्रीय सरकार, दण्ड प्रक्रिया संहिता, 1973 (1974 का 2) की धारा 24 की उपधारा (8) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, श्री प्रभान कुमार चौबे, अधिवक्ता को मुख्य महानगर मजिस्ट्रेट के न्यायालय, दिल्ली, सेशन न्यायालय, दिल्ली और अपील न्यायालय, दिल्ली में सरकार बनाम ले० का० एस० जे चौधरी के दिल्ली विशेष पुलिस स्थापन नियमित मामले सं० 3/83-सी० आई० यू० (पी०) में जो कृष्ण सिकन्द पुत्र एच० डी० सिकन्द की नई दिल्ली में 2 अक्टूबर, 1982 को हुई हत्या के सम्बन्ध में हैं, अभियोजन के संचालन के लिए विशेष लोक अभियोजक नियुक्त करती है।

[सं० 225/23/83-ए०वी०डी०-II]

पी० एन० अनन्तरामन, अवर सचिव

MINISTRY OF HOME AFFAIRS

(Department of Personnel and Administrative Reforms)  
New Delhi, the 6th January, 1984

S.O. 156.—In exercise of the powers conferred by sub-section (8) of section 24 of the Code of Criminal Procedure, 1973 (2 of 1974), the Central Government hereby appoints Shri Prabhat Kumar Chaube, Advocate, as Special Public Prosecutor for conducting the prosecution of the Delhi Special Police Establishment Regular Case No. 3/83-CIU(P) State Versus Lt. Col. S. J. Choudhary relating to the murder of Krishan Sikand son of Shri H. D. Sikand at New Delhi on 2nd day of October, 1982 in the Court of Chief Metropolitan Magistrate, Delhi, Court of Sessions, Delhi and the Appellate Courts, Delhi.

[No. 225/23/83-AVD.II]

P. N. ANANTHARAMAN, Under Secy.

वित्त मंत्रालय

(राजस्व विभाग)

नई दिल्ली, 15 अक्टूबर, 1981

आय-कर

का० आ० 157.—सर्वसाधारण की जानकारी के लिए अधिसूचित किया जाता है कि विहित प्राधिकारी, अर्थात् विज्ञान और प्रयोगिकी विभाग, नई दिल्ली ने निम्नलिखित संस्था को आय-कर नियम, 1962 के नियम 6 (II) के साथ पठित,

(127)

आयकर अधिनियम, 1961 की धारा 35 की उपधारा (1) के खण्ड (ii) के प्रयोजनों के लिए प्राकृतिक और अनुप्रयुक्त विज्ञान के क्षेत्र में "संगम" प्रवर्ग के अधीन निम्नलिखित शर्तों पर अनुमोदित किया है, अर्थात् :-

नई दिल्ली, 19 जून, 1982

(आयकर)

(i) यह कि स्टार रिसर्च सेंटर, मुम्बई प्राकृतिक या अनुप्रयोगिक (कृषि/पशुपालन/मात्स्यकी और औषधि से मिला) विज्ञान के क्षेत्र में वैज्ञानिक अनुसंधान के लिए प्राप्त राशियों का पृथक लेखा रखेगा।

(ii) उक्त प्रतिष्ठान प्रत्येक वर्ष के लिए अपने वैज्ञानिक अनुसंधान संबंधी क्रिया कलापों की वार्षिक विवरणी परिषद को प्रति वर्ष 30 अप्रैल तक ऐसे प्ररूप में प्रस्तुत करेगा जो इस प्रयोजन के लिए अधि-कथित किए जाए और उसे सूचित किया जाए।

(iii) उक्त संस्थान लेखाओं का वार्षिक संपरीक्षित विवरण प्रतिवर्ष सम्बद्ध आयकर आयुक्त को भेजेगा।

संस्था

स्टार रिसर्च सेंटर, मुम्बई

यह अधिसूचना 10-9-1981 से 9-9-1983 तक दो वर्ष की अवधि के लिए प्रभावी होगी।

[सं० 4262/फा० सं० 203/107/81-आई० टी० ए (II)]

एम० के० पाण्डेय, उप सचिव

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 15th October, 1981

INCOME-TAX

S.O. 157.—It is hereby notified for general information that the institution mentioned below has been approved by Department of Science & Technology, New Delhi, the prescribed authority for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 read with Rule 6 of the Income-tax Rules, 1962 under the category "Association" in the area of other natural and applied sciences subject to the following conditions :—

(i) That the Star Research Centre, Bombay will maintain a separate account of the sums received by it for scientific research in the field of natural and applied sciences other than Agriculture/Animal husbandry/Fisheries and medicines.

(ii) That the said Foundation will furnish annual returns of its scientific research activities to the Prescribed Authority for every financial year in such form as may be laid down and intimated to them for this purpose by 30th April each year.

(iii) That the said Foundation will submit the Annual Return and Statement of Accounts to the concerned Commissioner of Income-tax every year.

INSTITUTION

Star Research Centre, Bombay.

This notification is effective for a period of two years from 10-9-1981 to 9-9-1983.

[No. 4262/F. No. 203/107/81-ITA.II]

M. K. PANDEY, Dy. Secy.

का०आ० 158.—मर्वसाधारण की जानकारी के लिए एतद्वारा यह अधिसूचित किया जाता है कि भारतीय नृकिसा अनुसंधान परिषद, नई दिल्ली द्वारा निम्नलिखित वैज्ञानिक अनुसंधान कार्यक्रम को, आयकर अधिनियम, 1962 के नियम 6(iv) के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उपधारा (2क) के प्रयोजनार्थ नीचे विनिर्दिष्ट अवधि के लिए अनुमोदित किया गया है :—

- वैज्ञानिक अनुसंधान कार्य- "स्टडी आफ अल्टरनेटिव्स टु क्रम का नाम कान्वेन्शनल डायलीसिस एण्ड ट्रांसप्लान्टेशन फार द ट्रीटमेंट आफ पैशेन्ट्स विद क्रोनिक रिनल फेल्यूर"
- जहाँ प्रायोजित किया गया एस० एम० एम० मेडिकल कालेज हास्पिटल, जयपुर।
- प्रायोजक गैर-सरकारी दान
- परियोजना की अवधि पांच वर्ष।  
(i) प्रारम्भ करने की 3-3-1982 तारीख  
(ii) पूरा करने की 2-5-1987 प्रत्यागित तारीख
- कुल अनुमानित व्यय कुल 32.45 लाख रु० (दसपये बत्तीस लाख और पैंतालीस हजार केवल)

उपर्युक्त परियोजना के लिये अनुमोदन निम्नलिखित शर्तों के अधीन होगा :—

1. यह कि संस्था इस अनुसंधान परियोजना के लिये प्राप्त राशियों का और उस पर किये गये व्यय का एक पृथक लेखा रखेगी जो एस० एम० एस० मेडिकल कालेज एण्ड हास्पिटल, जयपुर के अन्य व्यय से अलग होगा।

2. यह कि संस्था इस वैज्ञानिक अनुसंधान परियोजना की वार्षिक विवरणिया प्रत्येक वर्ष अधिक से अधिक 31 मई तक परिषद को ऐसे प्ररूप में प्रस्तुत करेगी जो इस प्रयोजन हेतु निर्धारित किया जाए और उसे सूचित किया जाये।

3. यह कि संस्था अपने लेखा परीक्षित वार्षिक लेखों की एक प्रति तथा अपनी कुल परिसंपत्तियों और देनदारियों की सूचना की एक प्रति, प्रतिवर्ष, 31 मई तक परिषद को प्रस्तुत करेगी और इन दस्तावेजों की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगी।

एस० एम० एस० मेडिकल कालेज एण्ड हास्पिटल, जयपुर को आयकर अधिनियम की धारा 35 (1), (ii)

के अंगत अनुमोदित किया जा चुका है, देखिए वित्त मंत्रालय राजस्व विभाग की अधिसूचना सं० 320 (फा० सं० 203/7/73 आ० क० नि० II) दिनांक 27-3-1973.

[सं० 4750 (फा० सं० 203/118/82-आ० क० नि० II)]

New Delhi, the 19th June, 1982  
INCOME-TAX

S.O. 158.—It is hereby notified for general information that the following scientific research programme has been approved for the period specified below for the purposes of sub-section (2A) of section 35 of the Income-tax Act, 1961 read with Rule 6(iv) of the Income-tax Act, 1962 by Indian Council of Medical Research, New Delhi.

1. Name of the Scientific Research Programme "Study of Alternatives to conventional Dialysis and transplantation for the treatment of patients with Chronic Renal Failure".
2. Sponsored at S.M.S. Medical College & Hospital, Jaipur.
3. Sponsored by Private Donation
4. Duration of Project Five Years.
  - (i) Proposed date of commencement 3-5-1982
  - (ii) Anticipation date of completion 2-5-1987
5. Total estimated expenditure Total Rs. 32.45 lakhs (Rupee thirty two lakhs and forty five thousand only).

The approval for the above project will be subject to the following conditions:—

1. That the institution will maintain a separate account of the amounts received and expenditure incurred for this research project as distinct from the other expenditure of the S.M.S. Medical College & Hospital, Jaipur.
2. That the institution will furnish annual returns of this scientific research project to the Council by 31st May each year at the latest in such form as may be laid down and intimated to them for this purpose.
3. That the institution will furnish a copy of the annual audited statement of account together with total assets and liabilities to the Council by 31st May each year and in addition to send a copy of it to the concerned Income-tax Commissioner.

The S.M.S. Medical College & Hospital, Jaipur, has been approved under section 35(1) (ii) of the Income-tax Act vide Ministry of Finance, Department of Revenue, Notification No. 320 (F. No. 203/7/73-ITA. II) dated the 27-3-1973.

[No. 4750 (F. No. 203/118/82-ITA.II)]

नई दिल्ली, 22 जुलाई, 1982

आयकर

का० आ० 159.—सर्वसाधारण की जानकारी के लिए एतद्वारा, अधिसूचित किया जाता है कि विहित प्राधिकारी, अर्थात् भारतीय आयुर्विज्ञान अनुसंधान परिषद नई दिल्ली ने निम्नलिखित संस्था को आयकर नियम 1962 के नियम 6 के साथ पठित आयकर अधिनियम, 1961

की धारा 35 की उप-धारा (1) के खंड (ii) के प्रयोजनों के लिए आयुर्विज्ञान अनुसंधान के क्षेत्र में वैज्ञानिक अनुसंधान संगम प्रवर्ग के अधीन निम्नलिखित शर्तों पर अनुमोदित किया है, अर्थात् :—

1. यह कि उक्त संगम आयुर्विज्ञान अनुसंधान कार्य के लिए उसके द्वारा प्राप्त राशियों का पृथक् लेखा रहेगा।
2. यह कि उक्त संगम अपने वैज्ञानिक अनुसंधान संबंधी क्रियाकलापों की वार्षिक विवरणी, विहित प्राधिकारी को प्रत्येक वित्तीय वर्ष के संबंध में प्रति वर्ष 31 मई तक ऐसे प्ररूप में प्रस्तुत करेगी जो इस प्रयोजन के लिए अधिकथित किया जाए और उसे सूचित किया जाए।
3. यह कि उक्त संगम अपनी कुल आय तथा व्यय दर्शाते हुए अपने संपरीक्षित वार्षिक लेखों की तथा अपनी परिसंपत्तियाँ, देनदारियाँ दर्शाते हुए तुलन-पत्र की एक-एक प्रति, प्रतिवर्ष विहित प्राधिकारी को प्रस्तुत करेगी तथा इन दस्तावेजों में से प्रत्येक की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगा।

संस्था

विवेकानन्द राक मेमोरियल एंड विवेकानन्द केन्द्र, कन्याकुमारी  
यह अधिसूचना 31-5-1982 से 30-5-1984 तक 2 वर्ष की अवधि के लिए प्रभावी है।

[सं० 4820 (फा० सं० 203/134/82- आ० क० नि० II)]

New Delhi, the 22nd July, 1982

INCOME-TAX

S.O. 159.—It is hereby notified for general information that the institution mentioned below has been approved by Indian Council of Medical Research, New Delhi, the prescribed authority for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 read with Rule 6(ii) of the Income-tax Rules, 1962 under the category of "scientific research association" in the field of Medical Research subject to the following conditions :—

- (i) That the Association will maintain a separate account of the sums received by it for medical research.
- (ii) That the Association will furnish annual returns of its scientific research activities to the Council by 31st May, each year at the latest in such form as may be laid down and intimated to them for this purpose.
- (iii) That the Association will furnish a copy of the annual audited statement of accounts to the Council by 31st May, each year and in addition send a copy of it to the concerned Income-tax Commissioner.

INSTITUTION

Vivekananda Rock Memorial and Vivekananda Kendra, Kanyakumari.

The notification is effective for a period of two years from 31-5-1982 to 30-5-1984.

[No. 4820/F. No. 203/134/82-ITA.II]

नई दिल्ली, 16 अगस्त, 1983

(आयकर)

का०आ० 160.—सर्वसाधारण की जानकारी के लिए एतद्वारा यह अधिसूचित किया जाता है कि नीचे दी गई संस्था/संगम तथा इसके कार्यक्रम को विहित प्राधिकारी अर्थात् सचिव, पर्यावरण विभाग, नई दिल्ली ने आयकर अधिनियम, 1961 की धारा 35 गगख के प्रयोजनार्थ आयकर नियम, 1962 के नियम 6 ककग के अंतर्गत अनुमोदित किया है।

संस्था का नाम

अरुमित्रा फ्रेंड्स आफ अरुविने रिसर्च फाउंडेशन, नई दिल्ली।

कार्यक्रम

“वनरोपण भूमि तथा जल संरक्षण तथा कृषि वनखंड विकास 1983-86” विहित प्राधिकारी द्वारा (i) उपधारा (2) के अधीन संस्था को तथा (ii) धारा 35 गगख की उपधारा (1) के अधीन कार्यक्रम को किए गए अनुमोदित निम्नलिखित शर्तों पर दिनांक 1-12-82 से 30-11-85 तक तीन वर्ष की अवधि के वैध होंगे।

(i) “अरुमित्रा” ऊपर वर्णित र्थक्रम के लिए अपने द्वारा प्राप्त दान की राशियों का पृथक लेखा रखेगा।

(ii) “अरुमित्रा” विहित प्राधिकारी को प्रति वर्ष 30 अप्रैल तक कार्यक्रम की प्रगति रिपोर्ट भेजेगा।

(iii) “अरुमित्रा” अपनी कुल आय तथा व्यय दर्शाते हुए अपने संपरीक्षित वार्षिक लेखों तथा उपर्युक्त कार्यक्रम की स्थिति दर्शाते हुए तुलन-पत्र की एक-एक प्रति अलग से प्रति वर्ष 30 जून तक विहित कारी को भेजेगा।

(iv) यह अनुमोदन विहित धिकारी के सतत आश्वस्त रहने तक चलेगा तथा श्यक समझे जाने की स्थिति में पीछे की तारीख से वापस लिये जा सकते हैं।

[सं० 5363/फा० सं० 203/243/82-आ० क० नि०-II)]

New Delhi, the 16th August, 1983

#### INCOME-TAX

S.O. 160.—It is hereby notified for general information that the institution/association mentioned below and its programme given hereunder has been approved by the Secretary, Department of Environment, Govt. of India, New Delhi, being the Prescribed Authority under rule 6AAC of Income-tax Rules, 1962 for the purpose of section 35CCB of the Income-tax Act, 1961 :

Name of the Institution

Auromitra : Friends of Auroville Research Foundation, New Delhi.

#### PROGRAMME

“Afforestation, soil and water conservation and agro-forestry development 1983—86.”

Both the approvals accorded by the prescribed authority namely (i) to the institution under sub-section (2) and (ii) to the programme under sub-section (1) of Section 35CCB are valid for a period of three years

with effect from 1-12-82 to 30-11-85 subject to the following conditions :

(i) “Auromitra” shall maintain a separate account of donations received by it for the above mentioned programme.

(ii) The “Auromitra” shall furnish a progress report on the programme to the prescribed authority by 30th April each year.

(iii) The “Auromitra” shall submit to the prescribed authority by the 30th June each year a copy of their audited annual accounts showing their total income and expenditure and Balance sheet showing the position of the above mentioned programme separately.

(iv) The approvals are subject to the continued satisfaction of the prescribed authority and may be withdrawn with retrospective effect, if considered necessary.

[No. 5363/F. No. 203/243/82-JTA.II]

नई दिल्ली, 16 नवम्बर, 1983

आय-कर

का० आ० 161.—इस कार्यालय की दिनांक 16-6-80 की अधिसूचना सं० 3474 (फा० सं० 203/155/80-आ०का०नि०-II) के सिलसिले में, सर्वसाधारण की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि विहित प्राधिकारी, अर्थात् विज्ञान और प्रौद्योगिकी विभाग, नई दिल्ली, निम्नलिखित संस्था को आयकर नियम ने, 1962 के नियम 6 के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उप-धारा (1) के खंड (ii) के प्रयोजनों के लिए अन्य प्राकृतिक तथा अनुप्रयुक्त विज्ञानों के क्षेत्र में “संगम” प्रवर्ग के अधीन निम्नलिखित शर्तों पर अनुमोदित किया है, अर्थात्:—

1. यह कि डायबीटीज रिसर्च सेंटर, मद्रास वैज्ञानिक अनुसंधान के लिए उसके द्वारा प्राप्त राशियों का पृथक लेखा रखेगा।

2. यह कि उक्त संगम अपहैं वैज्ञानिक अनुसंधान संबंधी क्रियाकलापों की वार्षिक विवरणी, विहित प्राधिकारी को प्रत्येक वित्तीय वर्ष के संबंध में प्रति वर्ष 30 अप्रैल, तक ऐसे प्ररूप में प्रस्तुत करेगी जो इस प्रयोजन के लिए अधिकथित किया जाए और उसे सूचित किया जाए।

3. यह कि उक्त संगम अपनी अपनी कुल आय तथा व्यय दर्शाते हुए अपने संपरीक्षित वार्षिक लेखों की तथा अपनी परिसंस्पर्तियां, देनदारियां दर्शाते हुए तुलन-पत्र की एक-एक प्रति, प्रतिवर्ष 30 जून तक विहित प्राधिकारी को प्रस्तुत करेगी तथा इन दस्तावेजों में से प्रत्येक की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगा।

संस्था

दी डायबीटीज रिसर्च सेंटर, मद्रास

यह अधिसूचना 21-2-83 से 30-6-1984 तक की अवधि के लिए प्रभावी है।

[सं० 5461/फा० सं० 203/219/83-आ०का०नि० II)]



New Delhi, the 16th November, 1983

## INCOME-TAX

S.O. 161.—In continuation of this Office Notification No. 3474 (F. No. 203/155/80-ITA.II) dated 16-6-80, it is hereby notified for general information that the institution mentioned below has been approved by Department of Science & Technology, New Delhi, the prescribed authority for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with Rule 6 of the Income-tax Rules, 1962 under the category "Association" in the area of other natural and applied sciences subject to the following conditions :—

- (i) That the Diabetes Research Centre, Madras will maintain a separate account of the sums received by it for scientific research.
- (ii) That the said association will furnish annual returns of its scientific research activities to the Prescribed Authority for every financial year in such forms as may be laid down and intimated to them for this purpose by 30th April each year.
- (iii) That the said association will submit to the Prescribed Authority by 30th June each year a copy of their audited annual accounts showing their total income and expenditure and balance sheet showing its assets and liabilities with a copy of each of these documents to the concerned Commissioner of Income-tax.

## INSTITUTION

The Diabetes Research Centre, Madras

This notification is effective for a period from 21-2-83 to 30-6-1984.

[No. 5461 (F. N. 203/219/83-ITA.II)]

नई दिल्ली, 7 दिसम्बर, 1982

आयकर

का०आ० 162—इस कार्यालय की दिनांक 17-1-1980 की अधिसूचना सं० 3138 (फा०सं० 203/7/80-आ०क०नि०-II) के सिलसिले में सर्वसाधारण की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि विहित प्राधिकारी, अर्थात् विज्ञान और प्रौद्योगिकी विभाग, नई दिल्ली ने निम्नलिखित संस्था को आयकर नियम 1962 के नियम 6 के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उप-धारा (1) के खंड (ii) के प्रयोजनों के लिए अन्य प्राकृतिक तथा अनुप्रयुक्त विज्ञानों के क्षेत्र में "संगम" प्रवर्ग के अधीन निम्नलिखित शर्तों पर अनुमोदित किया है, अर्थात्:—

1. यह कि आल इंडिया हार्ट फाउंडेशन, नई दिल्ली, वैज्ञानिक अनुसंधान के लिए उसके द्वारा प्राप्त राशियों का पृथक् लेखा रखेगा।

2. यह कि उक्त फाउंडेशन अपने वैज्ञानिक अनुसंधान संबंधी क्रियाकलापों की वार्षिक विवरणी, विहित प्राधिकारी को प्रत्येक वित्तीय वर्ष के संबंध में प्रति वर्ष 30 अप्रैल तक ऐसे प्रारूप में प्रस्तुत करेगी जो इस प्रयोजन के लिए अधिकृत किया जाए और उसे सूचित किया जाए।

3. यह कि उक्त फाउंडेशन अपनी कुल आय तथा व्यय दर्शाते हुए अपने संपरीक्षित वार्षिक लेखों की तथा अपनी परिसंपत्तियां, देनदारियां दर्शाते हुए तुलन-पत्र की

एक-एक प्रति, प्रतिवर्ष 30 जून तक विहित प्राधिकारी को प्रस्तुत करेगी तथा इन दस्तावेजों में से प्रत्येक की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगा।

संस्थ।

आल इंडिया हार्ट फाउंडेशन, नई दिल्ली  
यह अधिसूचना 16-7-82 से 15-7-83 तक की  
अवधि के लिए प्रभावित है।

[सं० 5005 (फा०सं० 203/214/82-आ०क०नि०-II)]

New Delhi, the 7th December, 1983

## INCOME-TAX

S.O. 162.—In continuation of this Office Notification No. 3138 (F. No. 203/7/80-ITA.II) dated 17-1-70, it is hereby notified for general information that the institution mentioned below has been approved by Department of Science & Technology, New Delhi, the prescribed authority for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 read with Rule 6 of the Income-tax Rules, 1962 under the category "Association" in the area of other natural and applied sciences subject to the following conditions :—

- (i) That the All India Heart Foundation, New Delhi will maintain a separate account of the sums received by it for scientific research.
- (ii) That the said Foundation will furnish annual returns of its scientific research activities to the Prescribed Authority for every financial year in such forms as may be laid down and intimated to them for this purpose by 30th April each year.
- (iii) That the said Foundation will submit to the Prescribed Authority by 30th June each year a copy of their audited annual accounts showing their total income and expenditure and balance sheet showing its assets and liabilities with a copy of each of these documents to the concerned Commissioner of Income-tax.

## INSTITUTION

All India Heart Foundation, New Delhi.

This notification is effective for a period from 16-7-82 to 15-7-83.

[No. 5005 (F. No. 203/214/82-ITA.II)]

नई दिल्ली, 19 दिसम्बर, 1981

आयकर

का०आ० 163—सर्वसाधारण की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि सचिव, विज्ञान और प्रौद्योगिकी विभाग, नई दिल्ली ने, निम्नलिखित वैज्ञानिक अनुसंधान कार्यक्रमों को आयकर नियम 1962 के नियम 6 के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उपधारा (2क) के प्रयोजनों के लिए नीचे विनिर्दिष्ट अवधि के लिए अनुमोदित किया है :—

प्रायोजक	मैसर्स आई०पी०सी०एल०, बड़ौदा।
अनुसंधान परियोजना	डिबैल्पमेंट आफ कैटालिस्ट्स
का शीर्षक	एंड प्रोसेसिंग फार दि कनवर्सन आफ सी० 7/सी० 9 स्ट्रौमस टू बेजीन एंड जीमीन।

## कार्यान्वित करने

राष्ट्रीय रसायन प्रयोगशाला,  
पूना

वाली प्रयोगशाला

शुरू करने की तारीख

दिसम्बर, 1982

पूरी होने की तारीख

दिसम्बर, 1985

अनुमानित परियोजना

15.84 लाख रुपये

2. राष्ट्रीय रसायन प्रयोगशाला, पूना वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद् का एक एकक है, जिसे आयकर अधिनियम, 1922 की धारा 10 (2)(13) के अंतर्गत अनुमोदित किया जा चुका है, देशीय वित्त मंत्रालय की दिनांक 23-11-1946 की अधिसूचना नं० 34.

[सं० 5532 (फा० सं० 203/34/83 आ० क० नि० II)]

New Delhi, the 1<sup>st</sup> December, 1983

## INCOME-TAX

S.O. 163.—It is hereby notified for general information that the following institution/association programme has been approved for the period specified below the purposes of sub-section (A) of the Section 35 of the Income-tax Act, 1961 read with Rule 6 of the Income-tax Rules, 1961 by the Secretary, Department of Science & Technology, New Delhi:—

Sponsor	M/S. T. C. L. Sarode.
Title of the research Project	Development of Catalysts and Process for the conversion of C <sub>7</sub> /C <sub>8</sub> streams to benzene and Xylene.
Implementing Lab	National Chemical Laboratory, Poona.
Date of Starting	December, 1983
Date of Completion	December, 1985
Estimated outlay	Rs. 15.84 Lakhs.

3. National Chemical Laboratory is a unit of CSIR which stands approved under sub-section (A) of I.T. Act, 1922 vide Ministry of Finance Notification No. 34 dated 23-11-1946.

[सं० 5532 (फा० सं० 203/34/83-आ० क० नि० II)]

नई दिल्ली, 30 दिसम्बर, 1983

आयकर

का० आ० 164.—सर्वप्रथम की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि नीचे निखी संस्था/संगम तथा उसके नीचे दिए गए कार्यक्रम को, आयकर नियम, 1962 के नियम 6 के अंतर्गत विहित प्राधिकारी सचिव, पर्यावरण विभाग, भारत सरकार, नई दिल्ली हैं आयकर अधिनियम, 1961 की धारा 35 गगख के प्रयोजन के लिए अनुमोदित किया है —

संस्था का नाम

गुजरात इकोलाजिकल एजुकेशन एण्ड रिसर्च (जी० इ० इ० आर०) फाउण्डेशन, गांधीनगर ।

कार्यक्रम

“प्राकृतिक ऐतिहासिक संग्रहालय, गुजरात की स्थापना” ।

विहित प्राधिकारी द्वारा दिए गए दोनों अनुमोदन, यार्ड (1) उप धारा (2) के अंतर्गत संस्था को

तथा (2) धारा 35 ग ग ख की उप-धारा (1) के अधीन कार्यक्रम को, 1 सितम्बर, 1983 से तीन वर्ष की अवधि के लिए निम्नलिखित शर्तों पर बंध है :—

- (1) यह कि दि गुजरात इकोलाजिकल एजुकेशन एण्ड रिसर्च (जी० इ० इ० आर०) फाउण्डेशन गांधीनगर, संरक्षण संबंधी क्रियाकलापों के लिए उसके द्वारा दान की राशियों का पृथक लेखा रखेगा ।
- (2) यह कि उक्त फाउण्डेशन संरक्षण संबंधी कार्यक्रमों की प्रगति रिपोर्ट, विहित प्राधिकारी को प्रत्येक वित्तीय वर्ष के संबंध में प्रति वर्ष 30 जून तक भेजेगी ।
- (3) यह कि उक्त फाउण्डेशन अपनी कुल परिसंपत्तियां तथा देनदारियां दर्शाते हुए संवर्धित वार्षिक लेखों को एक प्रति, प्रतिवर्ष 30 जून तक विहित प्राधिकारी को प्रस्तुत करेगा तथा इन दस्तावेजों में से प्रत्येक की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगी ।
- (4) अनुमोदन विहित प्राधिकारी की सतत संतुष्टि पर आधारित है और यदि वह आवश्यक समझे तो पीछे की तारीख से अनुमोदन वापिस ले सकता है ।

[सं० 5556 (फा० सं० 203/194/83-आ० क० नि० II)]

New Delhi, the 30th December, 1983

## INCOME-TAX

S.O. 164.—It is hereby notified for general information that the institution/association mentioned below and its programmes given hereunder has been approved by the Secretary, Department of Environment, Government of India, New Delhi, being the Prescribed Authority under rule 6A AC of Income-tax Rules, 1962 for the purpose of section 35CCB of the Income-tax Act, 1961 :—

## NAME OF THE INSTITUTION

Gujarat Ecological Education and Research (GEER) Foundation, Gandhinagar.

## PROGRAMME

“Setting up of the Natural History Museum, Gujarat.”

Both the approvals accorded by the prescribed authority namely (i) to the institution under sub-section (2) and (ii) to the programme under section (1) of section 35CCB are valid for a period of three years commencing from 1st September, 1983 subject to the following conditions :—

- (i) The Gujarat Ecological Education and Research (GEER) Foundation, Gandhinagar, shall maintain a separate account of the donation received by it for conservation activities;
- (ii) The Foundation shall furnish progress reports of the conservation programmes to the Prescribed Authority for every financial year by the 30th June each year
- (iii) The Foundation shall submit to the Prescribed Authority by the 30th June each year a copy of the audited annual accounts showing total income and liabilities and a copy of each of these documents sent to the concerned Commissioner of Income-tax.

(iv) The approval is subject to the continued satisfaction of the Prescribed Authority and may be withdrawn with retrospective effect, if considered necessary.

[No. 6556 (F. No. 203/194/83-ITA.II)]

#### आयकर

का० आ० 165 :—इस कार्यालय की दिनांक 17-9-80 की अधिसूचना सं० 3660 (फा० सं० 203/218/80-आ० क० नि०-II) के सिलसिले में, सर्वसाधारण की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि विहित प्राधिकारी, अर्थात् विज्ञान और प्रौद्योगिकी विभाग, नई दिल्ली ने निम्नलिखित संस्था को आयकर नियम, 1962 के नियम 6 के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उप-धारा (1) के खंड (II) के प्रयोजनों के लिए अन्य प्राकृतिक तथा अनुप्रयुक्त विज्ञानों के क्षेत्र में "संगम" प्रवर्ग के अधीन निम्नलिखित शर्तों पर अनुमोदित किया है, अर्थात् :—

1. यह कि नेशनल इंस्टीट्यूट आफ मेंटल हेल्थ एण्ड न्यूरोसाइंसेज बंगलौर, वैज्ञानिक अनुसंधान के लिए उसके द्वारा प्राप्त राशियों का पृथक लेखा रखेगा।
2. यह कि उक्त संगम अपने वैज्ञानिक अनुसंधान संबंधी क्रियाकलापों की वार्षिक विवरणी, विहित प्राधिकारी को प्रत्येक वित्तीय वर्ष के संबंध में प्रति वर्ष 30 अप्रैल तक ऐसे प्ररूप में प्रस्तुत करेगी जो इस प्रयोजन के लिए अधिकृत किया जाए और उसे सूचित किया जाए।
3. यह कि उक्त संगम अपनी कुल आय तथा व्यय दर्शाते हुए अपने संपरीक्षित वार्षिक लेखों की तथा अपनी परिसंपत्तियां, देनदारियां दर्शाते हुए तुलन-पत्र की एक-एक प्रति, प्रति वर्ष 30 जून तक विहित प्राधिकारी को प्रस्तुत करेगी तथा इन दस्तावेजों में से प्रत्येक की एक-एक प्रति संबंधित आयकर आयुक्त को भेजेगी।

#### संस्था

नेशनल इंस्टीट्यूट आफ मेंटल हेल्थ एण्ड न्यूरोसाइंसेज, बंगलौर।

यह अधिसूचना 5-6-1983 से 4-6-1985 तक दो वर्ष की अवधि के लिए प्रभावी है।

[सं० 5555 (फा० सं० 203/224/83-आ० क० नि०-II)]

#### INCOME-TAX

S.O. 165.—In continuation of this office Notification No. 3660 (F. No. 203/218/80-ITA.II) dated 17-9-80, it is hereby notified for general information that the institution mentioned below has been approved by Department of Science & Technology, New Delhi, the prescribed authority for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 read with Rule 6 of the Income-tax Rules, 1962 under the category "Association" in the area of other natural and applied sciences subject to the following conditions :—

- (i) That the National Institute of Mental Health and Neurosciences, Bangalore will maintain a separate account of the sums received by it for scientific research.
- (ii) That the said association will furnish annual returns of its scientific research activities to the Prescribed Authority for every financial year in such forms as may be laid down and intimated to them for this purpose by 30th April each year.
- (iii) That the said association will submit to the Prescribed Authority by 30th June each year a copy of their audited annual accounts showing their total income and expenditure and balance sheet showing its assets and liabilities with a copy of each of these documents to the concerned Commissioner of Income-tax.

#### INSTITUTION

National Institute of Mental Health and Neurosciences, Bangalore.

This notification is effective for a period of two years from 5-6-1983 to 4-6-1985.

[No. 5555 F. No. 203/224/83-ITA.II]

#### (राजस्व विभाग)

नई, दिल्ली, 5 जनवरी 1984

#### आयकर

का० आ० 166.—सर्वसाधारण की जानकारी के लिए एतद्वारा अधिसूचित किया जाता है कि सचिव, विज्ञान और प्रौद्योगिकी विभाग, नई दिल्ली ने निम्नलिखित वैज्ञानिक अनुसंधान कार्यक्रम को आयकर नियम के नियम 6 के साथ पठित आयकर अधिनियम, 1961 की धारा 35 के उप-धारा (2क) के प्रयोजनों के लिए नीचे विनिर्दिष्ट अधिधिकारित अनुमोदित किया है :—

1. वैज्ञानिक अनुसंधान परियोजना नदीकरणीय स्रोतों से आसंजक
  2. प्रायोजक का नाम मैसर्स कारबोरेडम युनिवर्सल लि०, मद्रास।
  3. कार्यान्वयनकारी प्रयोगशाला राष्ट्रीय रसायन प्रयोगशाला, पुना।
  4. प्रारम्भ करने की प्रस्तावित तिथि सितम्बर, 1982
  5. समापन की प्रस्तावित तिथि अगस्त, 1983
  6. अनुमानित परिधाय 2.29 लाख रुपये
2. राष्ट्रीय रसायन प्रयोगशाला, वैज्ञानिक औद्योगिक अनुसंधान परिषद् की एक इकाई है जो दिनांक 23-11-1948 की अधिसूचना सं० 34 द्वारा आयकर अधिनियम, 1922 की धारा 10(2)(13) के अंतर्गत अनुमोदित है।

[सं० 5568 (फा० सं० 203/33/83-आ० क० नि०-II)]

## (Department of Revenue)

New Delhi, the 5th January, 1984

## INCOME TAX

S.O. No 166.—It is hereby notified for general information that the following scientific research programme has been approved for the period specified below for the purposes of sub-section (2A) of Section 35 of the Income-Tax Act, 1961 read with Rule 6 of the Income-tax Rules by the Secretary, Department of Science and Technology, New Delhi.

1. Scientific Research Project Adhesive from Renewable Resources.
2. Name of the Sponsor M/s. Carborandum Universal Ltd., Madras.
3. Implementing Lab. National Chemical Laboratory, Poona.
4. Proposed date of commencement. September, 1982.
5. Proposed date of completion. August, 1983.
6. Estimated outlay Rs. 2.29 lakhs.

2. National Chemical Laboratory is a unit of CSIR, which stands approved u/s. 10(2) (xiii) of the I.T. Act, 1922 vide Notification No. 34 dated 23-11-1948.

[No. 5568 F. No. 203/33/83-IIT (A. II)]

अधिकार

का०आ० 167.—सर्वसाधारण की जानकारी के लिए एतद्वारा, अधिसूचित किया जाता है कि आयकर अधिनियम, 1922 की धारा 10(2) (13) के अंतर्गत वित्त मंत्रालय की दिनांक 23-11-1946 की अधिसूचना सं० 34 द्वारा इण्डियन लैक सैस कमेटी, रांची को दिया गया अनुमोदन 20-8-1983 से एतद्वारा वापस ले लिया गया है।

[सं० 5569 (फा०सं० 203/181/76-आ०क०नि०-II)]

एम० जी० सी० गोयल, अवर सचिव

## INCOME-TAX

S.O. 167.—It is hereby notified for general information that the approval granted under section 10(2) (xiii) of the Income-tax Act, 1922 to the Indian Lac Cess Committee, Ranchi vide Ministry of Finance Notification No. 34 dated 23rd November, 1946 is hereby withdrawn w.e.f. 20-8-1983.

[No. 5569/F. No. 203/181/76-ITA-II]

M. G. C. GOYAL, Under Secy.

नई दिल्ली, 26 नवम्बर, 1983

(आय-कर)

का० आ० 168.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23 ग) के खंड IV द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "सोलेटियम फण्ड अथारिटी" को कर निर्धारण वर्ष 1982-83 से 1984-85 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5476/फा०सं० 197/77/83-आ०क०(नि०-1)]

New Delhi, the 26th November, 1983

## INCOME-TAX

S.O. 168.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby

notifies "Solatium Fund Authority" for the purpose of the said section for the period covered by the assessment years 1982-83 to 1984-85.

[No. 5476/F. No. 197/77/83-IT(AI)]

(आय कर)

का०आ० 169.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23 ग) के खंड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "कामन वेल्थ पार्लियामेन्टरी एसोसिएशन, पंजाब ब्रांच" को कर निर्धारण वर्ष 1981-82 से 1983-84 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5477/फा०सं० 197/160/82-आ०क०(नि०-I)]

## INCOME-TAX

S.O. 169.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Commonwealth Parliamentary Association, Punjab Branch" for the purpose of the said section for the period covered by the assessment years 1981-82 to 1983-84.

[No. 5477/F. No. 197/160/82-IT(AI)]

(आय कर)

का०आ० 170.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23 ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "मुख्य मंत्री सहायता कोष, महाराष्ट्र" को कर निर्धारण-वर्ष 1981-82 से 1984-85 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5479/फा०सं० 197/244/82-आ०क०(नि०-1)]

## INCOME-TAX

S.O. 170.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Chief Minister's Relief Fund, Maharashtra" for the purpose of the said section for the period covered by the assessment years 1981-82 to 1984-85.

[No. 5479/F. No. 197/244/82-IT(AI)]

नई दिल्ली, 23 दिसम्बर, 1983

(आय कर)

का०आ० 171.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23 ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा, उक्त खण्ड के प्रयोजनार्थ "इण्डियन नेशनल थियेटर, बम्बई" को कर-निर्धारण वर्ष 1981-82 से 1983-84 तक की अवधि के लिए अधिसूचित करती है।

[सं० 5541/फा०सं० 197/121/83-आ०क०(नि०-I)]

New Delhi, the 23rd December, 1983

## INCOME-TAX

S.O. 171.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Indian National Theatre, Bombay" for the purpose of the said section for the period covered by the assessment years 1981-82 to 1983-84.

[No. 5541/F. No. 197/121/83-IT(AI)]

(आय कर)

का०आ० 172.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "श्री सन्तराम महाराज मन्दिर नाडियाड" को कर-निर्धारण वर्ष 1982-83 से 1984-85 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5542 /फा०सं० 197/216/81-आ०क० (नि०-I)]

## INCOME-TAX

S.O. 172.—In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shri Santram Maharaj Mandir Nadiad" for the purpose of the said section for the period covered by the assessment years 1982-83 to 1984-85.

[No. 5542/F. No. 197/216/81-IT(AI)]

(आय कर)

का० आ० 173.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "संजीवनी ट्रस्ट, बम्बई" को कर-निर्धारण वर्ष 1983-84 से 1985-86 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5562/फा०सं० 197/216/82-आ०क० (नि०-1)]

## INCOME-TAX

S.O. 173.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sanjivani Trust, Bombay" for the purpose of the said section for the period covered by the assessment years 1983-84 to 1985-86.

[No. 5562/F. No. 197/216/82-IT(AI)]

(आय कर)

का०आ० 174.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा उक्त खण्ड के प्रयोजनार्थ, "महाराष्ट्र राज्य बाल कल्याण परिषद्" को कर निर्धारण-वर्ष 1983-84 से 1985-86 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5546/फा०सं० 197/126/82-आ०क० (नि०-I-)]

## INCOME-TAX

S.O. 174.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax

1278 GI/83—2

Act, 1961 (43 of 1961), the Central Government hereby notifies "Maharashtra State Council for Child Welfare" for the purpose of the said section for the period covered by the assessment year(s) 1983-84 to 1985-86.

[No. 5562/F. No. 197/216/81-IT(AI)]

(आय-कर)

का०आ० 175.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "भारत ग्राम कुष्ठ रोग परियोजना, कलकत्ता" को कर निर्धारण वर्ष 1981-82 और 1982-83 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5549/फा०सं० 197/147/82-आ०क० (नि०-I)]

## INCOME-TAX

S.O. 175.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Bhargram Leprosy Project, Calcutta" for the purpose of the said section for the period covered by the assessment year(s) 1981-82 and 1982-83.

[No. 5549/F. No. 197/147/82-IT(AI)]

नई दिल्ली, 30 दिसम्बर, 1983

(आयकर)

का० आ० 176.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "जर्मन लेप्रोसी रिलीफ एसोसिएशन, मद्रास" को कर निर्धारण-वर्ष 1982-83 से 1984-85 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5558/फा०सं० 197/92/82-आ०क० (नि०-I)]

New Delhi, the 30th December, 1983

## INCOME-TAX

S.O. 176.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "German Leprosy Relief Association, Madras" for the purpose of the said section for the period covered by the assessment years 1982-83 to 1984-85.

[No. 5558/F. No. 197/92/82-IT(AI)]

(आयकर)

का० आ० 177.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "भारत इंटर-नेशनल ट्रस्ट, मद्रास" को कर निर्धारण वर्ष 1983-84 से 1984-85 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5559/फा०सं० 197/113/83-आ०क० (नि०-I)]

## INCOME-TAX

S.O. 177.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Bharat International Trust, Madras" for the purpose of the said section for the period covered by the assessment years 1983-84 and 1984-85.

[No. 5559/F. No. 197/113/83-IT(AI)]

(आयकर)

का० आ० 178.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा 23ग के खण्ड (IV) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "रामकृष्ण विवेकानन्द मिशन, पश्चिम बंगाल" को कर-निर्धारण वर्ष 1983-84 से 1985-86 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5564/फा० सं० 197/80/83 आ० क० (नि०-I)]

## INCOME-TAX

S.O. 178.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Ramakrishna Vivekananda Mission, West Bengal" for the purpose of the said section for the period covered by the assessment years 1983-84 to 1985-86.

[No. 5564/F. No. 197/80/83-IT(AI)]

(आयकर)

का० आ० 179.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "फिरोजशा गोदरेज फाउण्डेशन, बम्बई" को कर-निर्धारण वर्ष 1983-84 और 1984-85 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5565/फा० सं० 197/210/82 आ० क०/(नि०-I)]

## INCOME-TAX

S.O. 179.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Pirojsha Godrej Foundation, Bombay" for the purpose of the said section for the period covered by the assessment years 1983-84 and 1984-85.

[No. 5565/F. No. 197/210/82-IT(AI)]

(आयकर)

का० आ० 180.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "मैसर्स सुन्दरम चैरिटीज" को कर-निर्धारण वर्ष 1983-84 से 1985-86 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5557/फा० सं० 197/59/83-आ० क० (नि०-I)]

## INCOME-TAX

S.O. 180.—In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "M/s. Sundaram Charities" for the purpose of the said section for the period covered by the assessment years 1983-84 to 1985-86.

[No. 5557/F. No. 197/59/83-IT(AI)]

(आयकर)

का० आ० 181.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा उक्त खण्ड के प्रयोजनार्थ, "जेसुत मदुरै प्रोविन्स सोसायटी, डिंडीगुल" को कर-निर्धारण वर्ष 1981-82 से 1983-84 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5560/फा० सं० 197/262/80-आ० क० (नि०-I)]

## INCOME-TAX

S.O. 181.—In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Jesuit Madurai Province Society, Dindigul" for the purpose of the said section for the period covered by the assessment years 1981-82 to 1983-84.

[No. 5560/F. No. 197/262/80-IT(AI)]

(आयकर)

का० आ० 182.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "श्री वेंकटेश देवस्थान, बंबई" को कर-निर्धारण वर्ष 1983-84 से 1985-86 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5561/फा० सं० 197/287/82-आ० क० (नि०-I)]

## INCOME-TAX

S.O. 182.—In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shri Venkatesa Devasthan, Bombay" for the purpose of the said section for the period covered by the assessment years 1983-84 to 1985-86.

[No. 5561/F. No. 197/207/82-IT(AI)]

(आयकर)

का० आ० 183.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "श्री नारायण धर्म संगम ट्रस्ट, बरकला, केरल" को कर-निर्धारण वर्ष 1980-81 से 1983-84 तक के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5563/फा० सं० 197/232/82-आ० क० (नि०-I)]

S.O. 183.—In exercise of the powers conferred by clause (v) of sub-section (23C) of the Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sree Narayana Dharma Sangham Trust, Varkala, Kerala" for the purpose of the said section for the period covered by the assessment years 1980-81 to 1983-84.

[No. 5563/F. No. 197/232/82-IT(AI)]

नई दिल्ली, 11 जनवरी, 1984

(आयकर)

का० आ० 184.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 की उपधारा (23ग) के खण्ड (iv) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार, एतद्वारा, उक्त खण्ड के प्रयोजनार्थ, "एग्री-हार्टिकल्चरल सोसायटी, मद्रास" को कर निर्धारण वर्ष 1982-83 और 1983-84 के अंतर्गत आने वाली अवधि के लिए अधिसूचित करती है।

[सं० 5575/फा० सं० 197/110/82/अ० का० (नि०-I)]

आर० के० तिवारी, अवर सचिव

New Delhi, the 11th January, 1984

#### INCOME TAX

S.O. 184.—In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Agri-Horticultural Society, Madras" for the purpose of the said section for the period covered by the assessment years 1982-83 and 1983-84.

[No. 5575/F. No. 197/110/82-IT(AI)]

R. K. TEWARI, Under Secy.

नई दिल्ली, 19 सितम्बर, 1983

(आयकर)

का० आ० 185.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 80-छ की उपधारा (2) (ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा, "श्री अम्बिकापतेश्वर मन्दिर, किल अम्बी ग्राम, कांचीपुरम, तमिलनाडू" को पूरे तमिलनाडू राज्य में प्रसिद्ध सार्वजनिक पूजा-स्थल अधिसूचित करती है।

[सं० 5402/फा० सं० 176/37/83-आ० का० (नि०-1)]

बी० बी० श्रीनिवासन, निदेशक

#### INCOME-TAX

New Delhi, the 19th September, 1983

(Department of Revenue)

S.O. 185.—In exercise of the powers conferred by sub-section (2)(b) of Section 80-G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sri Ambikapatheeswarar Temple, Am Kil Ambi Village, Kancheepuram, Tamil Nadu" to be a place of public worship of renown throughout the State of Tamil Nadu.

[No. 5402/F. No. 176/37/83-IT(AI)]

V. B. SRINIVASAN, Director

नई दिल्ली, 9 दिसम्बर, 1983

(आयकर)

का० आ० 186.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 138 की उपधारा (1) के खंड (क) के उपखण्ड (ii) के अनुसरण में, केन्द्रीय सरकार, भारतीय रिजर्व बैंक, क्षेत्रीय कार्यालय, अहमदाबाद के सभी प्रथम श्रेणी अधिकारियों को उक्त उपखण्ड के प्रयोजनार्थ एतद्वारा विनिर्दिष्ट करती है।

[सं० 5503/फा० सं० 225/39/83-आ० का० नि०-II]

पी० सक्सेना, उप सचिव

New Delhi, the 9th December, 1983

#### INCOME TAX

S.O. 186.—In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies all Class I Officers of the Reserve Bank of India, Regional Office, Ahmedabad for the purposes of the said sub-clause.

[No. 5503/F. No. 225/39/83-IT(II)]

P. SAXENA, Dy. Secy.

नई दिल्ली, 6 जनवरी, 1984

(आयकर)

का० आ० 187.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 2 के खण्ड (44) के उप खण्ड (iii) के अनुसरण में और भारत सरकार के राजस्व विभाग की दिनांक 19-5-83 की अधिसूचना सं० 5191 फा० सं० 398/16/83 आ० का० (ब०) का अधिलेखन करते हुए, केन्द्रीय सरकार एतद्वारा श्री ए० एच० खां को, जो केन्द्रीय सरकार के राजपत्रित अधिकारी हैं, उक्त अधिनियम के अन्तर्गत कर वसूली अधिकारी की शक्तियों का प्रयोग करने के लिए प्राधिकृत करती है।

2. यह अधिसूचना, श्री ए० एच० खां द्वारा कर वसूली अधिकारी के रूप में कार्यभार ग्रहण किए जाने की तारीख से लागू होगी।

[सं० 5571 फा० सं० 398/16/83 आ० का० (ब०)]

बी० ई० अलकजंडर, अवर सचिव

New Delhi, the 6th January, 1984

#### INCOME-TAX

S.O. 187.—In pursuance of sub-clause (iii) of clause (44) of section 2 of the Income-tax Act, 1961 (43 of 1961), and in supersession of Notification of the Government of India in the Department of Revenue No. 5191 (F. No. 398/16/83-IT(B) dated 19-5-1983, the Central Government hereby authorises Shri A. H. Khan, being a gazetted officer of the Central Government, to exercise the powers of a Tax Recovery Officer under the said Act.

2. This Notification shall come into force with effect from the date Shri A. H. Khan takes over charge as Tax Recovery Officer.

[No. 5571/F. No. 398/16/83-IT(B)]

B. E. ALEXANDER, Under Secy.

नई दिल्ली, 11 जनवरी, 1984

आदेश

स्टाम्प

का० आ० 188—भारतीय स्टाम्प अधिनियम, 1899 (1899 का 2) की धारा 9 की उपधारा (1) के खण्ड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा उस शुल्क को माफ करती है जो आवास विकास वित्त निगम लि० बम्बई द्वारा मात्र 10 करोड़ रुपये मूल्य के प्रॉमिसरी नोटों के रूप में जारी किए जाने वाले बंध पत्रों पर उक्त अधिनियम के अन्तर्गत प्रभावी है।

[संख्या 1/8.4-स्टाम्प/फा० सं० 33/22/82बि०क०]

भगवान दास, अवर सचिव,

New Delhi, the 11th January, 1984

ORDER

STAMPS

S.O. 188.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which the bonds in the nature of promissory notes to the value of rupees ten crores only to be issued by the Housing Development Finance Corporation Ltd., Bombay, are chargeable under the said Act.

[No. 1/84-Stamp/F. No. 33/22/82-ST]

BHAGWAN DAS, Under Secy.

(आर्थिक कार्य विभाग)

(बैंकिंग प्रभाग)

नई दिल्ली, 23 दिसम्बर, 1983

का० आ० 189—प्रादेशिक ग्रामीण बैंक अधिनियम, 1976 (1976 का 21) की धारा 11 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा श्री जी० एस० पाण्डे को बुंदेलखंड क्षेत्रीय ग्रामीण बैंक टीकमगढ़, मध्य प्रदेश का अध्यक्ष नियुक्त करती है तथा 16-12-1983 से प्रारम्भ होकर 31-12-86 को समाप्त होने वाली अवधि को उस अवधि के रूप में निर्धारित करती है जिसके दौरान श्री जी० एस० पाण्डे अध्यक्ष के रूप में कार्य करेंगे।

[संख्या एक०-2-46/82-आर० आर० बी०]

(Department of Economic Affairs)

(Banking Division)

New Delhi, the 23rd December, 1983

S.O. 189.—In exercise of the powers conferred by sub-section (1) of section 11 of the Regional Rural Banks Act,

1976 (21 of 1976) the Central Government, hereby appoints Shri G. S. Pande as the Chairman of Bundelkhand Kahe-triya Gramin Bank, Tikamgarh, Madhya Pradesh and specifies the period commencing on the 16-12-1983 and ending with 31-12-1986 as the period for which the said Shri G. S. Pande shall hold office as such Chairman

[No. F. 2-46/82-RRB]

नई दिल्ली, 31 दिसम्बर 1983

का० आ० 190—प्रादेशिक ग्रामीण बैंक अधिनियम, 1976 (1976 का 21) की धारा 11 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा श्री जी० पापा राव को श्री अनन्त ग्रामीण बैंक अनन्तपुर का अध्यक्ष नियुक्त करती है 1-6-1983 से प्रारम्भ होकर 30-11-1983 को समाप्त होने वाली अवधि को उस अवधि के रूप में निर्धारित करती है जिसके दौरान श्री जी० पापा राव अध्यक्ष के रूप में कार्य करेंगे।

[सं० एक० 2-59/82-आर० आर० बी०]

New Delhi, the 31st December, 1983

S.O. 190.—In exercise of the powers conferred by sub-section (1) of section 11 of the Regional Rural Banks Act, 1976 (21 of 1976), the Central Government hereby appoints Shri G. Papa Rao as the Chairman of the Sree Anantha Gramina Bank, Anantapur and specifies the period commencing on the 1-6-1983 and ending with the 30-11-1983 as the period for which the said Shri G. Papa Rao shall hold office as such Chairman.

[No. F. 2-59/82-RRB]

का० आ० 191—प्रादेशिक ग्रामीण बैंक अधिनियम, 1976 (1976 का 21) की धारा 11 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा श्री ए० मालन्ना को श्री अनन्त ग्रामीण बैंक अनन्तपुर का अध्यक्ष नियुक्त करती है तथा 1-12-1983 से प्रारम्भ होकर 30-11-1986 को समाप्त होने वाली अवधि को उस अवधि के रूप में निर्धारित करती है जिसके दौरान श्री ए० मालन्ना अध्यक्ष के रूप में कार्य करेंगे।

[सं० एक० 2/59/82 आर० आर० बी०]

एस० एस० हसुरकर, उप सचिव

S.O. 191.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Regional Rural Banks Act, 1976 (21 of 1976) the Central Government hereby appoints Shri A. Mallana as the Chairman of the Sree Anantha Gramina Bank, Anantapur and specifies the period commencing on the 1-12-1983 and ending with the 30-11-1986 as the period for which the said Shri A. Mallanna shall hold office as such Chairman.

[No. F. 2-59/82-RRB]

S. S. HASURKAR, Dy. Secy.



नई दिल्ली, 6 जनवरी, 1984

का० आ० 192.—बैंककारी विनियमन अधिनियम, 1949 (1949 का 10) की धारा 53 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार भारतीय रिजर्व बैंक की सिफारिश पर एतद्वारा घोषणा करती है कि उक्त अधिनियम की धारा 10ख की उप-धारा (1) के उपबंध 17 मार्च, 1984 तक बैंक आफ कोचीन लि० एनाकुलम पर लागू नहीं होंगे।

[संख्या 15/6/83बी० ओ०-3]

New Delhi, the 6th January, 1984

S.O. 192.—In exercise of the powers conferred by Section 53 of the Banking Regulation Act, 1949 (10 of 1949), the Central Government on the recommendations of the Reserve Bank, hereby declares that the provisions of Sub-Section (1) of Section 10B of the Said Act shall not apply to the Bank of Cochin Limited, Ernakulam, till the 17th March, 1984.

[No. 15/6/83-B.O. III]

का० आ० 193.—बैंककारी विनियमन अधिनियम, 1949 (1949 का 10) की उपधारा 53 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार भारतीय रिजर्व बैंक की सिफारिश पर उक्त अधिनियम की धारा 11 की उपधारा (2) के उपबंधों के अधीन नेशनल बैंक आफ पाकिस्तान, कलकत्ता तथा हबीब बैंक लि० बंबई को दिनांक 19 दिसम्बर, 1970 के का० आ० 3949 में प्रदान की गई छूट को, 31 दिसम्बर 1984 तक और एक वर्ष की अवधि के लिए बढ़ाती है।

[सं 15/36/83-बी० ओ०-3]

एन० डी० बट्रा, अवर सचिव

S.O. 193.—In exercise of the powers conferred by Section 53 of the Banking Regulation Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, extends for a further period of one year till the 31st December, 1984, the exemption granted in S. O. 3949 dated the 19th December, 1970 to the National Bank of Pakistan, Calcutta and the Habib Bank Limited, Bombay from the provisions of sub-section (2) of section 11 of the said Act.

[No. 15/36/83-B.O. III]

N.D. BATRA, Under Secy.

नई दिल्ली, 7 जनवरी 1984

का० आ० 194.—भारतीय औद्योगिक विकास बैंक अधिनियम, 1964 (1964 का 18) की धारा 6 की उप-धारा (1) के खंड (ग) के उप खंड (4) के अनुसरण में केन्द्रीय सरकार,

एतद्वारा श्री बी० एन० नादकर्नी अध्यक्ष, भारतीय स्टेट बैंक, बम्बई को श्री आर० पी० गोयल के स्थान पर भारतीय औद्योगिक विकास बैंक का निदेशक नामित करती है।

[सं० एफ० 9/13/83-बी० ओ०-1]

च० बा० मीरचन्दानी, उन सचिव

New Delhi, the 7th January, 1984

S.O. 194.—In pursuance of sub-clause (iv) of clause (c) of sub-section (1) of section 6 of the Industrial Development Bank of India Act, 1964 (18 of 1964), the Central Government hereby nominates Shri V.N. Nadkarni, Chairman, State Bank of India, Bombay as the Director of the Industrial Development Bank of India vice Shri R. P. Goyal.

[No. F. 9/13/83-B.O. II]

C. W. MIRCHANDANI, Dy. Secy.

केन्द्रीय उत्पाद शुल्क समाहर्तालय

कलकत्ता, 14 दिसम्बर, 1983

अधिसूचना सं० 7/के० उ०/1983

केन्द्रीय उत्पाद शुल्क

का० आ० 195.—मुख्य केन्द्रीय उत्पाद शुल्क समाहर्ता, कलकत्ता के रूप में केन्द्रीय उत्पाद शुल्क-नियमावली, 1944 के नियम 5 के अधीन (इसमें इसके बाद "उक्त नियमावली" उल्लिखित) प्रदत्त शक्तियों का प्रयोग करते हुए मैं, नरेन्द्र कुमार बाजपेयी समाहर्ता, केन्द्रीय उत्पाद शुल्क, कलकत्ता इसके द्वारा केन्द्रीय उत्पाद शुल्क समाहर्तालय, कलकत्ता के क्षेत्राधिकार में कार्यरत केन्द्रीय उत्पाद शुल्क के सहायक समाहर्ताओं को अपने संबंधित कार्य क्षेत्र में उक्त नियमावली के नियम 173 पी० पी० (5) और 173 पी० पी० पी० (6) के अधीन समाहर्ता की शक्तियों का प्रयोग करने के लिए प्राधिकृत करता हूँ।

[सी० सं० IV/(8)1-के० उ०/82]

न० कु० बाजपेयी, समाहर्ता

(Collectorate of Central Excise)

Calcutta, the 14th December, 1983

NOTIFICATION NO. 7/CE/1983

CENTRAL EXCISE

S.O. 195.—In exercise of the powers conferred upon me as the Collector of Central Excise, Calcutta under Rule 5 of the Central Excise Rules, 1944, (hereinafter referred to as "the said Rules"), I, N. K. Bajpai, Collector of Central Excise, Calcutta hereby authorise the Assistant Collectors of Central Excise working within the jurisdiction of the Collectorate of Central Excise, Calcutta to exercise in their respective jurisdiction the powers of Collector under Rules 173PP (5) and 173PPP (6) of the said Rules.

[C. No. IV(8)1-CE/82]

N. K. BAJPAI, Collector

## केन्द्रीय प्रत्यक्ष कर बोर्ड

नई दिल्ली, 19 दिसम्बर, 1983

आय-कर

कांआ० 196.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 126 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड, एतद्वारा अपनी दिनांक 18 मई, 1964 की अधिसूचना सं० 1 (फा० सं० 55/233/63-आ०क०) के साथ सलान सारणी में निम्नलिखित परिवर्धन करता है।

पूर्वोक्त सारणी में क्रम सं० 101 के पश्चात् निम्नलिखित मद जोड़ी जाएगी :—

क्रम सं०	व्यक्ति	आयकर अधिकारी	निरीक्षी सहायक आयकर आयुक्त	अपीलीय सहायक आयकर आयुक्त	आयकर आयुक्त
(1)	(2)	(3)	(4)	(5)	(6)
102	जो व्यक्ति भारत के अधि- वासी नहीं है तथा जिनका पहले कर-निर्धारण नहीं किया गया अथवा जिनका भारत के किसी भी स्थान में कर निर्धारण योग्य नहीं है जिन्होंने आयकर अधिकारी, विदेश प्रभाग, पाण्डिचेरी को आयकर अधि- नियम 1961 की धारा 230 का उद्धान (1) के अंतर्गत प्रमाण-पत्र के लिए आवेदन किया है।	आयकर अधिकारी विदेश प्रभाग, पाण्डिचेरी	निरीक्षी सहायक आयकर आयुक्त जिसे आयकर अधिकारी, पाण्डिचेरी - I तथा II परिसंखलों के संबंध में निरीक्षी सहायक आयुक्त के कार्यों को करने के लिए नियुक्त किया गया है।	अपीलीय सहायक आयकर आयुक्त, जिसे आयकर अधिकारी, पाण्डिचेरी क परिसंखल I तथा II के निर्णयों के विरुद्ध की गई अपीलों की सुनवाई करने की शक्तियां प्रदान की गई है।	ऐसा आयकर आयुक्त जिसका आयकर अधि- कारी, पाण्डिचेरी एरि- मण्डल I तथा II पर क्षेत्राधिकार है।

यह अधिसूचना 1-1-1984 से प्रभावी होगी।

[सं० 5531/फा० सं० 188/16/82-आ०क० (नि० -1)]

बी.बी. श्रीनिवासन, निदेशक

CENTRAL BOARD OF DIRECT TAXES,  
New Delhi, the 19th December, 1983  
(INCOME-TAX)

S.O. 196.—In exercise of the powers conferred by section 126 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following addition to the Schedule annexed to its Notification No. 1 (File No. 55/233/63-IT) dated 18th May, 1964.

After Serial No. 101 in the aforesaid Schedule, the following item shall be added:—

Sl. No.	Persons	Income-tax Officer	IAC of IT	AAC of IT	CIT
1	2	3	4	5	6
102.	Persons not domiciled in India and not previously assessed or assessable any where in India who apply for a certificate under subsection (1) of section 230 of the Income-tax Act, 1961, to the Income-tax Officer, Foreign Section, Pondicherry.	Income-tax Officer, Foreign Section, Pondicherry.	IAC of IT who has been appointed to perform the functions of an IAC of IT in respect of the Income-tax Officers, Pondicherry I and II Circles.	AAC of IT who has been invested with powers to hear appeals against the decisions of the Income-tax Officers, Pondicherry I & II Circles.	The Commissioner of Income-tax having jurisdiction over the Income-tax Officers, Pondicherry I and II Circles.

This Notification shall come into force with effect from 1-10-1984.

[No. 5531/F. No. 188/6/82-II (AI)]

V.B. SRINIVASAN, Director

नई दिल्ली, 4 जनवरी, 1984

New Delhi, the 4th January, 1984

(आयकर)

(INCOME-TAX)

का० आ० 197.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इस संबंध में इसे समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा दिनांक 15-9-1983 की अधिसूचना सं० 5389 (फा० सं० 261/7/83-आ०क० न्या०) में निम्नलिखित संशोधन करता है :—

उक्त अधिसूचना के साथ संलग्न सारणी के स्तम्भ 2 के नीचे अपीलिय सहायक आयुक्त, बंगलौर रेंज-III, बंगलौर के क्षेत्राधिकार के सामने निम्नलिखित को मद संख्या 7 के रूप में जोड़ा जाएगा :—

“7. वेतन परिमंडल, बंगलौर”

यह अधिसूचना 15-7-1983 से लागू होगी।

[सं० 5482/फा०सं० 261/7/83-आ०क०न्या०]

के० एम० सुल्तान, अवर सचिव

S.O. 197.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and all other powers enabling it in this behalf, the Central Board of Direct Taxes hereby makes the following amendments to its notification No. 5389 (F. No. 261/7/83-ITJ) dated 15-9-1983.

In the Schedule appended to the said notification under column No. 2 thereof, against the jurisdiction of the Appellate Assistant Commissioner, Bangalore Range-III, Bangalore, the following shall be added, as item No. 7.

“7. Salary Circles, Bangalore”

This notification shall take effect from 15-7-1983

[No. 5482/F. No. 261/7/83-ITJ]

K. M. SULTAN, Under Secy.

सीमा शुल्क तथा केन्द्रीय उत्पाद शुल्क समाहर्तालय

गोवा, 10 जनवरी 1982

का० आ० 198.—केन्द्रीय उत्पाद शुल्क नियमावली 1944 के नियम 55 के अन्तर्गत मुझे प्रदत्त शक्तियों का प्रयोग करते हुये मैं श्री आ० के० श्रीनिवासन, समाहर्ता, सीमा शुल्क तथा केन्द्रीय उत्पाद शुल्क, गोवा, एतद्वारा यह निर्धारित करता हूँ कि इस अधिसूचना के साथ नयी सारणी के कॉलम 3 में विनिर्दिष्ट शुल्केय वस्तु के संबंध में पहले सूची में केन्द्रीय उत्पाद शुल्क नियमावली तथा नमक एक्ट 1944 के नियम 55 के अधीन कॉलम 4 में दर्शाये गये मुख्य कच्चे मालों का निर्देश करना चाहिये। हर एक उत्पादकों को जो शुल्केय वस्तुओं का विनिर्माण करते हैं उनको निर्धारित प्रपत्र नियम 173-जी (4) केन्द्रीय उत्पाद शुल्क नियमावली 1944 के अधीन कच्चा माल खाता रखना होगा और मुख्य कच्चे मालों को वैमासिक विवरणिका जिससे शुल्केय वस्तु उत्पादित करते हैं, उसे लायक अधिकारियों को प्रस्तुत करना चाहिये।

सूची

क्र०सं०	टैरीफ मद संख्या	विवरण	महत्वपूर्ण कच्चे मालों का नाम
(1)	(2)	(3)	(4)
1.	1	चीनी	इख और गाजर
2.	1(2)	खंडेमारी चीनी	इख तथा गैसकूट जो शुरू में चीनी बनाने में इस्तेमाल करते हैं।
3.	1(ए)	मिठाई	चीनी
4.	1(बी)	तैयार एवं परिरक्षित खाद्य	—
		1. सोसेजीस और मांस के छिछड़े तथा जानवरों का खून	मांस के छिछड़े और खून हो सकता है।
		2. तैयार एवं परिरक्षित खाद्य	मांस

(1)	(2)	(3)	(4)
		3. मांस सार और मांस रस	मांस
		4. तैयार एवं परिरक्षित मछलियां	मछली
		5. छिनके और शिरा	मूल खाद्य
		6. रसा और मांसरस	मुख्य खाद्य जिसमें बनाया गया
		7. बोतलों और डिब्बों में भरे हुये फल	चीनी
		8. मुरब्बा, जेली और मरमालेड्स	परिरक्षित चीनी
		9. फलों की चाणनी गरबत फलों का रस, (i) फलों का रस, टुकड़े पीण्टिक मादक पेय बनाने में तैयार लेकिन (ii) चीनी वातित जल के लिये नहीं	
		10. मक्का, जई और बीन	मक्का, जई और बीन
		11. टमाटर के टुकड़े	टमाटर का रस और टमाटर
		12. निर्जलीत मटर डिब्बों में बंद किया और पेंकेट में बंद किये हुये	मटर
		13. दूध पावडर के सिवा जो खास बालकों के लिए बनाया गया दूध पावडर	ताजा दूध पावडर दूध
		14. सीलबंद दूध मीठा	ताजा दूध चीनी
		15. स्त्रायन के लिये आटा, बाली, दूध, शर्करा बाली, दूध, आटा जो सिर्फ दूध गर्म करते हुये तथा पानी उबालते समय मादकता बढ़ाने के लिये अनुचित अन्न में थका देना, जिसमें कोको होता है तथा नहीं लेकिन शिशुओं के अन्न छोड़कर खास करके बच्चों को खिलाने के लिये	मूल उत्पादन
		16. टेबल जेली तथा जेली, क्रास्टल, कस्टर्ड पावडर आइस्क्रीम पावडर	जेलालीन जेली दूध पावडर
		17. संश्लिष्ट सिरप	चीनी
		18. जिजर बियर तथा जिजर आले	जिजर
		19. जिजर कॉकटेल	जिजर
		20. डिब्बाबंद मछली तथा अन्य मद तैयार एवं परिरक्षित खाद्य	धातु पात्र, शिसेका मर्तबान तथा बोतले।
5.	1-सी	खाद्य उत्पाद	
1.		बिस्किट	चीनी, आटा, अंडा, घटाई, दूध, नमक, किण्वीकरण तथा आटा पिसाने का अंश (कई प्रकार के बिस्किट के उत्पादन में इन एक तथा दोनों चीजे निर्भर है।)
		2. पास्तुरीकरण मक्खन	दूध मलाई
		3. पास्तुरीकरण तथा साधित पनीर	दूध (कच्चा तथा पास्तुरीकरण दूध)
6.	1-डी	वातित जल	शीर्ष कॉर्क
7.	1-ई	ग्लुकोज तथा द्राक्षा शर्करा	मका स्टार्च, आलू स्टार्च तथा टोपिओका
8.	3	चाय	हरे पन्ने
9.	4. 11	सिगरेट तथा चिस्ट बिडीयां यंत्रों के सिवां बनायी गयी चबूण तंबाखू सुंधनी	कच्चा तंबाखू उत्पादन नहीं किया हुआ तम्बाखू उत्पादन नहीं किया हुआ तंबाखू नींब और ची

(1)	(2)	(3)	(4)
10.	6	मोटर स्प्रिट	(i) कूड तेल (ii) कोलतार कूड बेन्झोल, बेन्झीन, बेन्झोल कूड तेल
11.	7	मिट्टी का तेल	कूड तेल
12.	8	परिष्कृत डीजल तेल वाष्पीय तेल	कूड तेल
13.	9	डीजल तेल एन० ओ० एम०	कूड तेल
14.	10	भट्टी तेल	कूड तेल
15.	11	एस्फाल्ट डामर और टार	कूड तेल
16.	11-ए	पेट्रोलियम उत्पादन एन० ओ० एम०	कूड तेल
17.	11-बी	मिश्रित लूब्रीकेटिंग तेल एवं ग्रीस	तरह-तरह के मूल तेल तथा संयोजी
18.	11-सी	निस्तापित पेट्रोलियम कोक	पेट्रोलियम कोक
19.	12	वनस्पति उत्पन्न ह्रीन तेल	1. तेल की बी 2. आइल केक निष्कर्षण के लिये संयंत्र 3. असाधित यू० एन० ई० तेल साधित संयंत्र के लिये
20.	13	वनस्पति उत्पाद	व्ही०एन०ई० तेल धातु पात्र पी० व्ही० सी० पात्र तथा अन्य पात्रें
21.	14 ए	सोडा क्षार	सामान्य नमक
22.	14ए	ए० कॅल्शियम कार्बाइड बी० ब्लीचिंग प्वास्ट तथा क्लीबिंग पावडर सी० सोडियम हायड्रोसल्फाइड	कार्बन कोक तथा ऑक्सेक्रेटी और नीब क्लोरीनगैस तथा कॅल्शियम हायड्रोक्साइड। 1. सोडियम बिसल्फाइड झींक धूल तथा नीब का दूध तथा सोडियम क्लोराइड 2. झींक धूल, फोर्मासदेशयड तथा सल्फट डाय ऑक्साइड तथा सोडा क्षार 3. सोडियम सल्फेट और सोडियम अमलगम
		डी० सोडा का बायकार्बोनेट	कॉम्प्रेसड कार्बन डायऑक्साइड तथा शुद्ध किया हुआ नीब क्लिन गैस तथा सोडा का सैचुरेटेड घोल
		झ. सोडियम बायक्रोमेट तथा पोटेशियम	
		1. सोडियम बायक्रोमेट तथा डायक्रोमेट	(i). क्रोमाइट लोह (ii). लाइम स्टोन (iii). सोडा क्षार तथा (iv). सल्फ्यूरिक एसिड
		2. पोटेशियम डायक्रोमेट	1. सोडियम डायक्रोमेट का पोटेशियम क्लोराइड तथा नायट्रेट का दुगुना मिश्रण
		3. हायड्रोजन पॅरोक्साइड	ए. 1. सल्फ्यूरिक एसिड 2. अमोनियम सल्फेट बी. 1. ऑक्सीकोनीद रासायनिक घोल 2. हाइड्रोजन तथा सी. आयसोल प्रोपील अल्कोहोल द्रव

(1)	(2)	(3)	(4)
		एफ० पोटेशियम परमंगनेट	<ol style="list-style-type: none"> <li>1. पोरिलूमाइड लोह (69 % एम० एम० ओ० 2 के युक्त)</li> <li>2. 50 % पोटेशियम हायड्रोक्साइड</li> <li>3. हायड्रोजन</li> <li>4. कार्बन डायक्साइड तथा क्लोरीन गैस कई पद्धतियों में 250 एल० बी० एस० एम० एन० 02 329 ग्राउंड कास्टिक सोडा तथा 200 फल बी एस सोडियम नायट्रेट, क्लोरिन गैस, स्ट्रोगन सल्फ्यूरिक अॅसिड तथा पोटेशियम क्लोराइड सोल्यूशन</li> </ol>
23.	14 बी का	कास्टिक सोडा	सामान्य तमक
24.	14 बी बी	सोडियम सिलीकेट	सोडा क्षार/सॉल्यूबल ग्लाम
25.	15 सी०	ग्लिसरीन	<ol style="list-style-type: none"> <li>1. साबुन अपशिष्ट, सज्जीदार पानी तथा भीठा सज्जीदार पानी</li> <li>2. व्यापारिक ग्लिसरिन (संयंत्र परिष्करण)</li> </ol>
26.	14 डी० डी०	संश्लिष्ट रसायनिक उत्पाद	केमिकल कम्पाउंड, प्रकाशीकरण के लिए ब्लैकिंग कम्पाउंड सामग्री, जैसे बेन्साल डायमिनो स्टी लबेन डिस सन्फोनीक अॅसिड का सोडियम साल्ट।
27.	14 एफ	कांतिवर्धन तथा प्रसाधन उत्पादन	<ol style="list-style-type: none"> <li>1. टालकम तथा फेस पावडर</li> <li>2. स्तो तथा व्हेनिशिंग क्रीम</li> <li>3. क्रीम तथा कोल्ड क्रीम</li> <li>4. ग्राम्पू</li> <li>5. लिपस्टिक</li> <li>6. हेअर लोशन</li> <li>7. प्रोमेड</li> <li>8. बालों का सुगंधी तेल</li> </ol>
28.	14 एफ० एफ०	दूध पेस्ट (दल्ल क्रीम संबंधी)	<ol style="list-style-type: none"> <li>सोप स्टोन पावडर</li> <li>स्टेअरीक अॅसिड</li> <li>ए० ब्रव्य पेराफीन</li> <li>बी० लानालाइन</li> <li>सी० सफेद व्हेसलीन</li> <li>शुद्ध वनस्पति तेल</li> <li>ब्लेन्डेड व्हेक्स</li> <li>द्रव फेराफिन व्हेसलिन</li> <li>सभी प्रकार के तेल जैसे कस्टर तेल, नारियल तेल, खनिज तेल, भुईमूग तेल, तील तेल आदि।</li> <li>ग्लिसरिन डाय कैलशियम</li> <li>फॉस्फेट कैलशियम</li> <li>कार्बोनेट तथा कॉलपसीबल टयूब (आधान का इस्तेमाल)</li> </ol>
29.	14 जी	सल्फ्यूरिक अॅसिड	सल्फेट तथा/पायराटीस
30.	14 एच	कार्बोनीक अॅसिड गैस (कार्बोनायड ऑक्साइड)	<ol style="list-style-type: none"> <li>1. कोक</li> <li>2. हल्का डिजेल तेल</li> <li>3. अन्य सामग्री जिसमें कार्बोनेट उत्पादन में इस्तेमाल करते हैं।</li> </ol>
31.	14 एच० एच०	उर्वरक	<ol style="list-style-type: none"> <li>1. यूरिया</li> <li>2. कैलशियम अमोनिया</li> <li>3. सुपर फॉस्फेट</li> <li>4. अमोनिया तथा नायट्रेट</li> <li>5. अमोनिया सल्फेट</li> </ol>
			<ol style="list-style-type: none"> <li>रॉनाफटा/अमोनिया/लिग्नाईट कोयला/कार्बन डाय ऑक्साइड/कैलशियम सायनामाइड</li> <li>अमोनिया और लाइम स्टोन डोलोमाइड</li> <li>रॉक फॉस्फेट तथा क्यूरिक अॅसिड</li> <li>अमोनिया तथा नायट्रीक अॅसिड</li> <li>सल्फेट सल्फ्यूरिक अॅसिड अमोनिया</li> </ol>

(1)	(2)	(3)	(4)
		6. डबल सॉल्ट (अमोनिया सल्फेट नायट्रेड)	जिप्सम कोयला नायट्रीक एसिड
		7. अमोनिया सल्फेट	जिप्सम सल्फूरिक एसिड तथा सल्फेट, कुकांग कोल, स्टीम कोयला, और अमोनिया ।
		8. डबल सॉल्ट/अमोनिया सल्फेट	अमोनिया सल्फेट (अमोनिया तथा नायट्रीक एसिड, उदा० अमोनिया नायट्रेड)
		9. ग्रेनुलेटेड मिश्रित उर्वरक	यूरिया, एम पॉटेश, सल्फेट अमोनिया, डाय अमोनिया सल्फेट, सुपर फॉस्फेट
		10. अमोनिया क्लोराइड	सामान्य नमक/नाफटा, अमोनिया, सल्फेट ।
32.	15	साबुन	व्ही० एन० ई० तेल तथा अन्य सामग्री, रेझिन और साबुन स्टॉक
33.	15 ए	कृत्रिम तथा संश्लिष्ट रेझिन और प्लास्टिक सामग्री तथा अन्य पदार्थ ।	मुख्य अंश
34.	15 ए० ए०	सरफेस अक्टीव एजेंट	रासायनिक घटना जो सरफेस अक्टीव एजेंट
35.	15बी०	सेलोफेन	बूड फलप
36.	15 बी०	स्टार्च	राँ स्टार्च/डेक्सट्राइन/मेज तापयोको
37.	16 ए०	1. रबड़ उत्पाद लेटेक्स फॉम स्पोंज 2. ट्रीटेड रबड़	रबड़ लेटेक्स राँ रबड़ तथा कार्बन काला
38.	17.	कागज सभी प्रकारों के पेस्ट बोर्ड, मील बोर्ड स्ट्रो वाई तथा कार्ड बोर्ड	1. रासायनिक ऊनी लुगदा बांबू, बेसेस रँग रद्दी कागज घास तथा अन्य लुगदा बनाने की सामग्री 2. जालीदार बोर्ड के लिये लहरदार कागज मुख्य है। क्राफ्ट पेपर/घास फुफ पेपर
39.	18.	रेयॉन तथा संश्लिष्ट फाइबर तथा धागा	1. स्टडी, फाइबर कच्चा माल कॉल्लोसाक फाइबर लकड़ी का लुगदा
40.	18 ए	सूती धागा	धागा
41.	18 बी	ऊनी धागा ए० ऊनी तागा बी० अन्य	1. व्हाइट टॉप उनी तागे को और धागे के लिये 2. कच्चा ऊन अन्वों के लिये 3. पुराना ऊन फेशीक आदि गोडे उनी के लिये
42.	18 डी	जूट धागा	1. जूट धागा 2. कच्चा जूट
43.	18 इ	सभी तरह के धागे एन० इ० एस०	1. स्टेपल रेशम दोनों सेल्यूलसिक तथा नॉन सेल्यूलसिक 2. सूत/धागा 3. ऊन 4. रद्दी ऊन 5. टेरेन मिश्रित कॉम्प्राइसिंग टॉपस् (नॉन सेल्यूलसिक पॉलीसाइड नॉन सेल्यूलसिक) ऊन (नैसगिक) टॉपस तथा विस्कोज (सेल्यूलसिक) टॉपस्
44.	19	सूती धागा	1. सूती धागा 2. सूती रेशा/सूती धागा तैयार करने के लिये ।
45.	21	ऊनी रेशम	1. ऊनी धागा 2. धूमर धागा

(1)	(2)	(3)	(4)
46.	22	रेयॉन तथा कृत्रिम रेशम कपड़ा	1. धागा 2. धूसर रेशा (धागा उत्पादन में)
47.	22ए	जूट विनिर्माण	जूट
48.	22 बी	बूना कपड़ा संश्लिष्ट किया हुआ (विलेपित कपड़ा)	रेशा
49.	22सी	विनिलियम	1. हैसीन कपड़े के बारे में। 2. कच्चे तमदे के बारे में हैसीन
50.	22डी	परिधान के लिये वस्त्र (व्यवहारिक नाम से तैयार कपड़े)	सभी प्रकार के कपड़े
51.	22ई	टाइपरायटर और उसी प्रकार के रिबन	मुती कपड़ा तथा रेशमी कपड़ा।
52.	22इ०	खनिज रेशा तथा उत्पादित धागा	1. एस्बेस्टास स्टोन तथा कपड़ा 2. टूटी कांच
53.	23	सिमेंट	1. लाईम स्टोन 2. जिप्सम
54.	23ए०	कांच तथा कांच का सामान	सिलिका, बालू, सोडा आर टूटी कांच
55.	23बी०	चीनी मिट्टी तथा पोरसेलेन का सामान	चीनी मिट्टी, फाल्स्पर तथा क्वाटर्ज़
56.	23सी०	ऐम्बेस्टोस सिमेंट उत्पाद	1. पोर्टलैंड सिमेंट 2. एम्बेस्टोस
57.	23डी	मोजेक टाइल	सिमेंट तथा मार्बल शीपर्स
58.	25	अपरिष्कृत प्रकार का लोहा	खनिज लोह
59.	26 इ०	इस्पात की रिलिया	खनिज लोह/इस्पात की रही
60.	26ए	तांबा तथा तांबे एलाय	1. तांबा रिल्लीयां तथा तांबा 2. गुलीज (रोलिंग कारखाना)
61.	26 ए०	लोहा या इस्पात उत्पाद	1. इस्पात रिल्लीयां 2. तैयार न किया हुआ इस्पात 3. रही 4. नलिका, प्लेट तथा शीट स्केल्प, पट्टीयां, प्लेट सिलेनस
62.	26बी	जिक	1. जिक लोहा तथा 2. रिल्लीयां और पट्टीयां 3. प्लेट और पट्टीयां
63.	27	अल्युमिनियम	1. बॉक्साइट तथा 2. रिल्लीयां तथा पट्टीयां 3. रही तथा 4. अल्युमिनियम मेंज
64.	27 ए	सीसा	1. लोहा 2. रही
65.	28	टीन प्लेट तथा जस्तोक्त (टीन चादरे)	प्लेट तथा चादरे तथा पट्टीयां
66.	28ए	विद्युत् पात छूटटन और आपट सघटन	इस्पात प्लेट तथा पट्टीयां



(1)	(2)	(3)	(4)
67.	29	आंतरिक कम्बल इंजन	ए० ब्लॉक कॉस्टिंग्स बी० फ्रेंक कैस तथा सी० नोसल होल्डर तथा फ्यूयल पंप
68.	29 ए	प्रशीतन एवं वातानुकूलन उपकरण	1. प्रशीतन एवं वातानुकूल कॉम्प्रेसर 2. कॉम्प्रेसर—कॉम्प्रेसर ब्लॉक तथा मोटर स्टार्टर 3. कन्डेन्सर—कॉपर ट्यूबिन 4. थर्मोस्टेट्स शक्ति उपकरण
	11	वाष्पीय प्रकार के उपकरण शीतलक	मोटर के साथ पंखा
69.	30	बिजली की मोटर	1. बीअरिंग 2. स्टार्टर के उत्पादन के लिये स्टेपिंग
70.	30 ए	1. विद्युत् चलित पंप 1. कॉन्ट्रोलर 2. मोनोब्लॉक	इम्पेलर 1 : 1 शाफ्ट 1 : 2 बाल बिअरिंग 2 : 1 विद्युत् 1 : 1 मोटर
71.	30बी	घरेलू बिजली का सामान तथा घरेलू आटे की चक्की	ए० विद्युत् मोटर तथा बी० ग्राइडिंग स्टोन
72.	31	बिजली कौटरीयां तथा उपकरण 1. स्टोरेज बैटरी 2. ड्राय बैटरीज 3. प्लेट 4. आधान तथा ढक्कन	आधान जिक तथा अल्युमिनियम पट्टीयां तथा आधान मोसी रिल्लीयां तथा रद्दी कठीन रबड़ चादरे
73.	32	बिजली प्रकाशीत बल्ब, बिजली ट्यूब्स 1. बल्ब 2. फ्लोरोसेंट ट्यूब्स 3. मिनियम्युअर बल्ब	कांच चादरे तथा धातु ढक्कन, कांच के ट्यूब शीट्स तथा बिपीन कैप्स धातु ढक्कन
74.	33	बिजली पंखे	बिजली मोटर
75.	33 ए	बेतार ग्रहण सेट	ए० स्क्वाल् तथा ट्रांस्मिटर बी० गैंग कन्डेन्सर
76.	33बी	बिजली तार और केबिल	तांबा/अल्युमिनियम तार
77.	33सी	घरेलू बिजली उपकरण 1. निक्षालि बिलनाने 2. जमिन सफाई 3. ग्राइडर तथा मिक्सर 4. यूएन एक्स्ट्रेक्टम् 5. कस्मीम वाष्पिय तथा एग बीट्स 6. कपड़े का धुलाई यंत्र 7. थाली धुलाई यंत्र 8. यांत्रिक चिकना 9. गैयर्स, सभी प्रकार के 10. पानी उबालने का यंत्र 11. शेल्डर-दाढ़ी बनाने की मशीन	विद्युत् मोटर विद्युत् मोटर तथा पोलिशिंग एजिलेटर्स विद्युत् मोटर " " विद्युत् मोटर तथा एजिलेटर्स विद्युत् मोटर थर्मोस्टाट तथा उबाजने का उपकरण थर्मोस्टाट तथा उबालने का उपकरण उबालने का उपकरण विद्युत् मोटर तथा काटने का सेट

(1)	(2)	(3)	(4)
		12. बाल गृहाने का मशीन हथर कर्टलम्, करलींग टिन हिट्स	बिद्युत् मोटर तथा कोयल और अप्पोकटर
		13. मालिश उपकरण	ट्रान्स्फोर्मर अँसिड तथा अप्लिकेटर
		14. केटसस, स्कूपनम्, स्टीमर कॉफी बनाना (सभी घरगुती उपकरण) कुंकर, अँडी उबालने का, फ्राइंग पैन	उबालने का उपकरण
		15. टोस्टर	
		16. गरम रखने की थालीयां ग्राइन्डर, उबालने की थालीयां, गरम अन्न रखने का	उबालने का उपकरण
		17. कॉफी भाजने का उपकरण	
		18. रूम हिटर एअर, सरभ्यूनेटींग डिव्हाइस	बिजली उपकरण
		19. आयस्क्रीम चरनर तथा आयस्क्रीम प्रोक्षर	
		20. घरगुती बहुवन सभी प्रकार के	बिजली के उपकरण तथा थर्मोमोस्ट
78.	33डी०	कार्यालय मशीन 1. टाइपरायटर मशीन 2. फिर से तैयार करने का यंत्र (पावर ऑपरेंटर) 3. डुप्लीकेटिंग मशीन 4. नाइम रिकोडिंग 5. गणक यंत्र 6. पोस्टेज फ्रेकिंग मशीन 7. रिपोड्यूसिंग मशीन (हाई आपरेंटर) 8. एड्रेसिंग मशीन 9. चेंक लिखाने का मशीन 10. स्टेपलींग मशीन (सिलाई यंत्र)	1. इस्पात की बनायी गयी बाजू की प्लेटे (दायी) 2. बाजू की इस्पात की बनायी गयी प्लेटें (बायी) सिलिडर का ग्लास इप्रेसिबल रोलर मुख्य स्प्रिंग इन्टीग्रेटेड सर्किट फ्रांस डाय परसेक्स सिलिडर (एक्झूलीक) मशीन बॉडी (मूल) अंकोका चक्र कास्टिंग लोहा तक्ता (बॉडी)
79.	34	1. मोटर वाहन 2. टैंकरस और ट्रेलर्स	इंजिन ब्लॉक तथा टायर एक्सेल तथा टायर
80.	34बी	1. फोर्क लिफ्ट ट्रक 2. प्लेटफोर्म ट्रक	ए. आंतरिक कॉन्बुस्टीन इंजिन/ ट्रैक्शन मोटर बी. हायड्रॉकुलीक मोटर सी. चेसिस ए. आंतरिक कॉन्बुस्टीन इंजिन/ ट्रैक्शन मोटर बी. हायड्रॉमीक मोटर (लंबा प्लेटफार्म के लिये इस्तेमाल करना) सी. चेसिस

(1)	(2)	(3)	(4)
81.	37	सिनेमा फिल्में	फिल्में बनाने के लिये नीचे दिये गये नापसे रद्दी के कच्चे माल के इकठ्ठा करके तैयार उत्पादन बना सकते हैं। ए. काले और सफेद फिल्म के लिये 2.5% बी. रंगीत फिल्मों के लिये 1. रंगों का मिश्रण तथा आन्तरप्रिन्ट 20% 2. दूसरे कॉपी काम 5%
82.	37 ए ए	टेप रिकार्डर	1. मोटर 2. रिकॉर्डिंग हेड्स
83.	37 बी	सिनेमा प्रोजेक्टर	प्रोजेक्टर आर्क लैम्प का ऊर्जा
84.	37सी	फोटोग्राफीक कैमरा	भिंग
85.	38	दियासलाई	पोटेशियम क्लोराइड
86.	39	यांत्रिक लाइटर	लाइटर की बॉडी
87.	40	स्टील फनिचर	एम० एस० चादरें, अल्युमिनियम चादरें किसी काम के लिये
88.	42	संरक्षक ढक्कन	टिन चादरें, अल्युमिनियम चादरें किसी काम के लिये
89.	43	ऊनी पूनी	कच्चा ऊन
90.	44	घड़ियां, घड़ियां तथा टाइम पीस 1. चाबी देने वाली घड़ी 2. ट्रान्सिसस्ट्राइज्ड घड़ी 3. टाइम पीस 4. हाथ घड़ियां	मुख्य स्प्रिंग तथा स्प्रिंग स्ट्रिप मैग्नेट/मैग्नेटीक कोइल हेअर स्प्रिंग
91.	45	सेफटी रैजर ब्लेड	बॉटम प्लेट तथा मुख्य स्ट्रिंग स्टेनलेस स्टील स्ट्रिप/कोइल रोल्ड स्टील पाइप
92.	47	एंगल और चैनल	स्टील चादरें
93.	48	सेफ तथा तिजोरियां	लोहा/स्टील चादरें तथा प्लेटें
94.	49	1. रोलिंग बेअरिंग बोल तथा रोलर तथा सभी तरह के बिअरिंग 2. मुई की बिअरिंग	स्टील/ब्रास, स्टील बाल्स/टेपलर रोलर
95.	50	वैल्वींग इन्वैल्वूड सभी प्रकार के	सुई की बिअरिंग की ढक्कन वायर रोल तथा वायर माईल्ड स्टील, स्टेनलेस/स्टील/ब्रास निकल तथा उच्च मैंगनीज स्टील
96.	51	कॉटेड एग्नासीव्ह तथा चक्र पीसने का	ए० कॉटेड एग्नासीव्ह के लिये 1. एग्नासीव्ह कॉटेड के लिये पेपर क्लॉथ (कपड़ा) की जरूरत है 2. एग्नासीव्ह ग्रेन इमीग्री की तरह बी० पीने के चक्र के लिये हिरा/अलोकमाईड धूरा तथा अन्य एग्नासीव्ह
97.	51ए	कर्तन औजार	शीट बार/शीट्स
98.	52	बोल्ट, नट, स्कू	स्टील रॉड/कोल्स/बार सभी तरह के ब्रान्स तथा तांबा वायर रॉड्स अल्युमिनियम वायर रॉड्स
99.	53	जिप स्लाइड फास्टनर्स और अन्य पूजें	ब्रान्स/अल्युमिनियम स्ट्रिप कोइल
100.	54	प्रेशर कुकर	अल्युमिनियम शीट अल्युमिनियम सर्कल
101.	55	व्हेक्यूम फ्लास्क तथा अन्य व्हेक्यूम पात्र और अन्य पूजें	चादरें
102.	56	ताश	अनेक प्रकार के कागज बोर्ड

(1)	(2)	(3)	(4)
103. 57	कपूर ए० नैसर्गिक कपूर बी० संश्लिष्ट कपूर		तेल कपूर तथा अंशमय कपूर आल्पा, पिनेन तथा भेटे पिना भारतीय टर्पेटाइन का अंग, बॉरन कॉल का भी इस्तेमाल
104. 58	मेन्थाल		मेन्थाल तेल
105. 59	बिद्युत् इन्सुलेशन टेप		सूती धागा
106. 60	चेपदार टेप सभी प्रकार के जो अन्यत्र निर्धारित नहीं है		क्राफ्ट तथा भूरा कागज/सूती रेशा
107. 62	औजार अग्रम किसी तरह के प्रकारों में सोल्डरड धातु का क बर्हिष्ट		टैंगस्टन कार्बाइड
108. 63	लोह तथा इस्पात का तंतु रज्जू		उच्च कार्बन स्टील रीड तथा जूट का बनाया हुआ सेट्रल कोर
109. 66	परामाग्नेट मैग्नेट		(1) लोहा (2) नीकल (3) कोबाल्ट
110. 67	ब्रेफाइड इन्वैन्डोड तथा एनोड		काल सिनड पेट्रोलियम कोक

[फा० सं० 8/100/81-के० उ० शु०]  
के० श्रीनिवासन, समाहर्ता  
सी० यू० तथा के० उ० शु० गोवा

(Collectorate of Customs and Central Excise)

Goa, the 10th January, 1982

S.O. 198.—In exercise of the powers conferred on me under Rule 55 of the Central Excise Rules, 1944, I, K. Srinivasan, Collector of Customs and Central Excise, Goa specify that in respect of the excisable commodities mentioned in column 3 of the Schedule to this Notification, being commodities included in the First Schedule to the Central

Excise and Salt Act, 1944, the principal raw materials for the purpose of the said Rules 55 shall be those stated in column 4 of the Schedule against each of the said commodity. Every manufacturer of such excisable commodities shall maintain the raw account in the prescribed form as required under Rule 173-G(4) of the Central Excise Rules, 1944 and submit quarterly returns to the proper officer in respect of such principal raw material used in the manufacture of the said excisable goods.

#### SCHEDULE

Sr. No.	Tariff Item No.	Description	Name of principal raw materials
(1)	(2)	(3)	(4)
1.	1	Sugar.	Sugarcane and/or beetroot.
2.	1(2)	Khandsari Sugar.	Sugarcane or massecuite whichever is used as the starting material for Sugar.
3.	1A	Confectionery.	Sugar.
4.	1(B)	Prepared or Preserved Foods.	
		1. Sausages and the like of meat, meat offal or animal blood.	Meat offal and blood, as the case may be.
		2. Other prepared or preserved meat.	Meat.
		3. Meat extract and meat juices.	Meat.
		4. Prepared and preserved fish.	Fish.
		5. Crustaceans and Molluses	Basic materials
		6. Soups and broths	Main material from which prepared.
		7. Bottled and canned fruits.	Sugar.
		8. Jams, Jellies and marmalades.	Sugar is preserved in sugar otherwise, material preserved.
		9. Fruit syrups, crushes, squashes, fruit juice, cordials, ready to serve beverages but excluding aerated waters.	(i) Fruit juice/fruit pulps. (ii) Sugar.

2	3	4
	10. Corn flakes, oats and beans	Corn or oat or beans.
	11. Tomato ketch-up.	Tomato juice or tomatoes.
	12. Dehydrated peas packed in cans or foil packets.	Peas in pods.
	13. Milk powder excluding such powder specially prepared for feeding of infants.	Whole fresh milk/skimmed milk, as the case may be
	14. Condensed milk whether sweetened or not	Fresh Milk/and sugar.
	15. Preparation with a basic of flour, of starch, of malt extract, or of malted barley, and milk foods, which by simply mixing with or boiling in milk or water can be used for making beverages, invalid foods and gruels whether or not containing cocoa, but excluding baby foods specially prepared for feeding of infants.	Basic ingredient.
	16. Table jellies or jelly crystals, custard powders, icecream powders.	gelatine, jelly, starch, milk powder.
	17. Synthetic Syrup	Sugar.
	18. Ginger beer and ginger ale	Ginger
	19. Ginger cock-tail	Ginger
	20. Canned fish or other items of p. or .p. foods.	Metal container glass jars or bottles.
5.	1-C Food products	
	1. Biscuits	Sugar, flour, egg, shortening milk, salt, leavening and flouring agent (important one or two of these items depending upon types of biscuits manufactured).
	2. Pasteurised butter.	Milk cream
	3. Pasteurised and processed cheese.	Milk (raw and pasteurised milk)
6.	01-D Aerated waters	Crown corks.
7.	1-E Glucose and dextrose	Corn starch, potato starch and tapioca starch.
8.	3 Tea	Green leaf
9.	4.II Cigars and cheroots	Unmanufactured tobacco
		Unmanufactured tobacco
	Biris excluding machine made Biris	Unmanufactured tobacco,
	Chewing tobacco snuff	lime and ghee.
10.	6 Motor Spirit	(i) Crude Oil.
		(ii) Coaltar, cruce benzol, benzene, Benzol and solvent nephta
11.	7 Kerosene	Crude oil.
12.	8 Refined Diesel Oil. and vaporising oils.	Crude oil
13.	9. Diesel oil N.O.S.	Crude oil.
14.	10 Furnance oil	Crude oil.
15.	11 Asphalt, bitumen and/tar	Crude oil.
16.	11-A Petroleum products N.O.S.	Crude oil.
17.	11-B Compounded Lubricating oils and grease.	Various base oils and additives.
18.	11-C Calcined Petroleum Coke.	Petroleum Coke.
19.	12 Vegetable non-essential oils	(i) Oil seeds
		(ii) Oil Cake for extraction plants
		(iii) Unprocessed U.N.E. oil for processing plants.
20.	13 Vegetable products	V.N.E. oil/Metal containers. P.V.C. containers /or any other containers.
21.	14A Soda ash	Common Salt.
22.	14-AA (a) Calcium Carbide	Carbon coke or anthreatic and quick lime.
	(b) Bleaching paste and bleaching powder	Chlorine gas and calcium hydroxide.
	(c) Sodium hydrosulphite	(i) Sodium bisulphite, Zinc dust and milk of lime and sodium chloride or
		(ii) Zinc dust, formaldehyde and sulphur dioxide gas and soda ash or
		(iii) Sodium Sulphite and sodium amalgam.
	(d) Bicarbonate of soda	Compressed carbon dioxide or purified lime kiln gas and saturated solution of soda.
	(c) Bichromate of sodium and potassium	
	(i) Sodium bichromate or dichromate	(i) Chromite ore
		(ii) lime stone
		(iii) Soda ash and
		(iv) Sulphuric acid.

		(ii) Potassium dichromate	(i) Double decomposition of sodium dichromate with potassium chloride or nitrate
		(iii) Hydrogen peroxide	(a) (i) Sulphuric acid, (ii) Ammonium Sulphate or (b) (i) anthraquinone in an organic solvent (ii) Hydrogen—or (c) Liquid isopropyl alcohol (i) Pyrolusite ore, (containing 69% MnO <sub>2</sub> ). (ii) 50% potassium hydroxide. (iii) Hydrogen. (iv) Carbon dioxide or chlorine gas. Some processes use 250 lbs. MnO <sub>2</sub> 329 ground caustic soda and 200 lbs. sodium nitrate, chlorine gas, strong sulphuric acid and potassium chloride solution
		(f) Potassium permanganate	Common salt
23.	14B	Caustic Soda	Soda ash/soluble glass
24.	14BB	Sodium Silicate	1. Soap spent lye and/or sweet water lye. 2. Commercial glycerine (for refining plants)
25.	14C	Glycerine	Chemical compound/compounds having the optical bleaching property, such as sodium salt of benzol diamino stillbene disulphonic acid.
26.	14DD	Synthetic organic products	Soap stone powder Stearic acid (a) Liquid paraffin (b) Lanaline (c) White veseline.
27.	14F	Cosmetics and toilet preparations:— (i) Talcum and face powder (ii) Snow and vanishing cream (iii) Cream and cold cream  (iv) Shampoo (v) Lipstick (vi) Hair lotion (vii) Pomade (viii) Perfumed hair oils	Refined vegetable oil. Blended waxes. Liquid paraffin Veseline Oils all sorts, such as castor oil, coconut oil, Mineral oil, ground oil, til oil, etc. Glycerine, Di-calcium phosphate, Calcium carbonate and collapsible tubes (used as containers)
28.	14FF	Tooth Paste (including dental cream)	Sulphur and/or Pyrites.
29.	14G	Sulphuric Acid	(i) Coke or (ii) Light Diesel oil or (iii) any other material containing carbonates used for CO <sub>2</sub> production.
30.	14H	Carbonic acid gas (carbon dioxide)	
31.	14 HH	Fertilisers: (i) Urea  (ii) Calcium ammonium (iii) Superphosphate (iv) Ammonium nitrate (v) Ammonium sulphate (vi) Double salt (ammonia sulphate nitrate) (vii) Ammonium Sulphate  (viii) Double Salt/ammonium sulphate  (ix) Granulated mixed fertilisers  (x) Ammonium chloride (xi) Diammonium phosphate	Raw naphtha/ammonia/lignite/coal/carbon dioxide/calcium cyanamide Ammonia and limestone/dolomite. Rock phosphate & sulphuric acid Ammonia and nitric acid Sulphur/Sulphuric acid/ammonia Gypsum, coal, nitric acid Gypsum, sulphuric acid and sulphur, coking coal steam coal and ammonia. Ammonium sulphate ammonia and nitric acid) i.e. ammonium nitrate. Urea M. Potash, sulphate of ammonia, di-ammonia sulphate super phosphate. Common salt/naphtha. Ammonia rock & sulphuric
32.	15	Soap	V.N.F. oil or other facts including resin and/or soap stock
33.	15A	Artificial or synthetic resins and plastic materials and articles thereof	Main Principal ingredients.
34.	15AA	Surface active agents	The chemical compound which is a surface active agent.
35.	15B	Cellophane	wood pulp
36.	15C	Starch	Raw starch/Dextrine/Maize tapioca.

37.	16-A	(1) Rubber products-Latex foam sponge	Rubber latex
		(2) Treated Rubber	Raw rubber and carbon black.
38.	17	Paper-all sorts, including paste board, mill board, straw board and card board	(i) Chemical wool pulp and/or bamboo, bagasse rags, waste paper, straw or any other starting material for making pulp. (ii) for corrugated board the important raw materials would be corrugate paper, kraft paper/grase proof paper.
39.	18	Rayon and synthetic fibre and yarn	1. Stable fibre of cellulosic Raw material wood pulp origin 2. Viscose yarn wood pulp 3. Yarn spun out of cellulosic staple fibre. staple fibre. 4. Nylon continuous filament Caprolactum (monomer) 5. Terene staple fibre Polyster 6. Terene continuous filament Polymer chips. 7. Cellulose acetate yarn Wood pulp or ethyl alcohol and fibre. 8. Acrylic blue Acrylic nitrate Cotton
40.	18 A	Cotton yarn	
41.	18B	Woolen Yarn	1. Wool top for worsted woollen yarn .
		(a) Worsted	2. Raw wool for others
		(b) Others	3. Old woollen fabric etc. for shoddy wool.
42.	18D	Jute yarn	(i) Jute yarn. (ii) Raw Jute.
43.	18F	Yarn all sorts. N.E.S.	(i) Staple fibre both cellulosic and non-cellulosic (ii) Cotton. (iii) Wool. (iv) Shoddy wool. (v) Mixed tops comprising of terene (non-cellulosic) Polymide (non-cellulosic) wool (natural) tops and viscose (cellulosic) tops.
44.	19	Cotton fabrics	(i) cotton yarn (ii) Cotton fabrics for processing of cotton fabrics.
45.	21	Woolen fabrics	1. Woollen yarn 2. Grey fabrics for processing units.
46.	22	Rayon or art silk fabrics.	1. Yarn 2. Grey fabrics (for processing units)
47.	22A	Jute manufacturers	Jute.
48.	22B	Textile fabrics impregnated (coated textiles)	Fabrics
49.	22C	Linoleum	(i) In case of hessian based, fabrics. fabrics. (ii) In case of felt based, goods Raw felt. fabrics, all sorts.
50.	22D	Articles of ready to apparel (commercially known as ready made garments.)	Cotton fabrics or Silk fabrics.
51.	22E	Typewriter and similar ribbons	(i) Asbestos stones or fibres.
52.	22F	Mineral fibres and yarn & manufacturers thereof	(ii) Broken glass. (i) Limestone and (ii) Gypsum
53.	3	Cement	Silica sand, Soda ash and Broken glass. China clay, Falspar & Quartz.
54.	23A	Glass & Glassware	(i) Port land Cement and (ii) Asbestos.
55.	23B	China & porcelain-ware	Cement and Marble chips.
56.	23C	Asbestos Cement Products.	Iron ore.
57.	23D	Mosaic Tiles	Iron ore and/or steel scrap.
58.	25	Iron in any crude form	1. Copper ingots, or copper etc. 2. Gullies (for rolling mills)
59.	26	Steel ingots	(i) Steel ingots, or (ii) Semifinished steel, or (iii) Scrap
60.	26A	Copper and copper alloys	(iv) for pipes, plates or sheets or skelp or strips or flats or billets.
61.	26AA	Iron or steel products	

1	2	3	4
62.	26B	Zinc	(i) Zinc ore, or (ii) Ingots and bars ore (iii) Plates and sheets.
63.	27	Aluminium	(i) Bauxite, or (ii) Ingots and bars, or (iii) scrap, or (iv) Aluminium dross.
64.	27A	Lead	(i) Ore and /or (ii) mscrap
65.	28	Tin plates & Tinned sheets.	Palates or sheets or strips
66.	28 A	Electrical stamping and laminations.	Steel sheets and strips
67.	29	Internal combustion engines	(a) Block castings, or (b) Crank cases, or (c) Nozzle holders and fuel pumps.
68.	29A	(i) Refrigerating & Air conditioning appliances and machinery	1. Refrigerators and air conditioners compressors 2. Compressors Compressor blocks for motors and and stators. 3. Condensers—Copper tubing 4. Thermostats—Power element
69.	30	(ii) Evaporative type air coolers Electric Motors	Fan with motor. 1. Bearings 2. Stampings for manufacture of stators only.
70.	30A	Power driven pumps (i) centrifugal	Impeller 1 : 1 shaft 1 : 2 Ball bearing 2 : 1 Electric 1 : 1 motors.
71.	30B	(ii) Monoblock Domestic electric appliances and domestic flour mills.	(a) Electric motor, or (b) Grinding stones.
72.	31	Electric batteries and parts thereof 1. Storage batteries 2. Dry Batteries 3. Plates 4. Containers and covers	Containers Zinc or aluminium rods or pellets or containers Lead ingots or scrap Hard rubber sheets.
73.	32	Electric lighting bulbs fluorescent lighting tubes (i) Bulbs (ii) Fluorescent tubes (iii) Miniature bulbs	Glass sheets & metal caps. Glass tube sheets and Bipin caps. Metal caps.
74.	33	Electric fans	Electric motors
75.	33A	Wireless receiving sets	(a) Valves or transistors and (b) Gang condensers.
76.	33B	Electric wires and cables	Copper/aluminium wire.
77.	33C	Domestic electric appliances. 1. Vacuum cleaners 2. Floor polishers 3. Grinders and mixers 4. Juice extractors 5. Cream Whippers and egg beaters 6. Cloth washing machine 7. Dish Washing machines 8. Automatic smoothing iron fitted with device for automatic regulations of temperature 9. Geysers, all types 10. Water boilers 11. Shavers	Electric motors Electric motors or polishing agitators Electric motors Electric motors Electric motors Electric motors or agitators Electric motors Thermostat or heating elements.
1		12. Hair dryers, hair curlers, permanent waving apparatus and curling tong heaters. 13. Massage apparatus 14. Kettles, saucepans, steamers, coffee makers (including percolators of the domestic type), cookers, egg boilers, frying pans.	Thermostats and heating elements. Heating elements Electric motor or cutter set Electric motors or coil and applicator Transformer coil and applicator. Heating elements.



(1)	(2)	(3)	(4)
		15. Toasters	Heating elements.
		16. Hot plates, cooking ranges, grillers, boiling plates, plate warming troillies, hot food cabinets	Heating elements or control device.
		17. Coffee reasting appliances	Heating element or body.
		18. Room heaters fitted with air circulation device.	Heating elements and electric motors.
		19. Ice cream churners. or ice cream freezers.	Electric motors.
		20. Domestic ovens of all types	electric elements or thermostats.
77.	33D	Office machines	
		1. Type writer machine	(i) Side plate assembly made of steel (left) & (ii) Side plate assembly made of steel (right)
		2. Reproducing machine (Power operator)	Glass for cylinder
		3. Duplicating machine	Impressive Roller
		4. Time Recording	Main spring
		5. Calculating machine	Integrated circuit
		6. Postage Fanking machine	France die
		7. Reproducing machine (hard operated)	Perspex Cylinder (Acuylic)
		8. Addressing machine	Machine body (Base)
		9. Cheque writing machine	Numbering wheel
		10. Stapling machine (stitching machine)	Casting Iron Body
78.	33E	Electricity supply meters	Permanent magnet
79.	34	(i) Motor vehicles	Engine blocks & tyres
		(ii) Tankers & trailers	Axel and tyres.
80.	34-B	(i) Folk lift trucks	(a) Internal combustion engine/traction motor
			(b) Hydraulic motor
			(c) Chasis
		(ii) Platform trucks	(a) Internal Combustion engine/traction motor
			(b) Hydraulic motor (optional used only when an elevated platform is used).
			(c) Chasis.
81.	37	Cinematograph films	Wastage allowance for films on the following scale may be considered as a guideline for correlation of raw material to finished product.
			(a) for black & white film 2.5 %
			(b) for colour films
			(i) Colour connected rush and first copy or answer print 20 %
			(ii) Other copy work 5 %
			The wastage allowance should be based on printed length and not on censor length.
82.	33AA	Tape recorders	(i) Motors
83.	37B	Cinematographic Projectors	(ii) Recording heads
84.	37C	Photographic Cameras	Projectors, heads or arc lamps.
85.	38	Matches	lenses
86.	39	Machanical lighters	Potassium chlorate.
87.	40	Steel furniture	Body of lighter
			M.S. Sheets, M.S. Angles, M.S. Rods Pipes and C.R. Sheets.
88.	42	Pilfer proof caps	Tinned sheets, aluminium sheets, as the case may be,
89.	43	Wool Tops	Raw wool.
90.	44	Watches, clocks and time pieces	
		(i) Winding clocks	Main spring or spring strip
		(ii) Transistorised clocks	Magnet/magnetic coil
		(iii) Time pieces	Hair springs.
		(iv) Wrist Watches	Bottom plate and main spring
91.	45	Safety razon blades	Stainless steel strips/cold rolled steel pipes.
92.	47	Slotted angles and channels	Steel sheets
93.	48	Sages, strong boxes etc.	Iron/steel sheets or plates.
94.	49	(i) Rolling bearing that is to say ball or roller or bearing all sorts.	Steel/brass, steel balls, tappler rollers,
		(ii) Needle bearings	Needle of bearing caps.
95.	50	Welding electrodes all sorts	Wire rods or wires of mild steel, stainless steel, bronze nickle or high manganese steel

1	2	3	4
96.	51	Coated abrasives and grinding wheels	(a) For coated abrasive (i) The base material on which the abrasive is coated such as paper cloth etc. ii) Abrasive grains such as emery. (b) For grinding wheels diamond, aloxide brown or other abrasive
97.	51A	Cutting tools	Sheet bars/sheets.
98.	52	Bolts and nuts threaded or tapped and screws	Steel rods/coils/bars all sorts, brass or copperwire/rods and aluminium wire or rods
99.	53	Zip or slide fasteners and parts thereof	Brass/aluminium strips in coils
100.	54	Pressure cookers	Aluminium sheet/aluminium circle.
101.	55	Vacuum flask and other vacuum vessels and parts thereof	Sheets.
102.	56	Playing cards	Paper board of various size.
103.	57	Camphor (a) Natural camphor (b) Synthetic camphor.	Oil camphor or oil of ocimum. Alpa, pinene and also be beta pinene, which are the constituents of Indian turpentine. berncol also can be used
104.	58	Methol	Methol oil
105.	59	Electric Insulation tapes	Cotton fabrics
106.	60	Adhesive tapes all sorts, not otherwise specified	Krafts or brown paper/cotton fabrics.
107.	62	Tool tips on any form or size of sintered carbide of metals	Tungsten carbide.
108.	63	Wire ropes of Iron or steel	High carbon steel Rod and central core made of jute
109.	66	Permanent magnets	(i) Iron (ii) Nickle. (iii) Cobalts
110.	67	Graphite electrodes & anodes	Calcined petroleum coke.

[F. No. 8/100/81- CE]

K. SRINIVASAN, Collector, Customs &amp; Central Excise, Goa

## वाणिज्य मंत्रालय

## (वाणिज्य विभाग)

नई दिल्ली, 1 जनवरी, 1984

का०आ० 199.—निर्यात (क्वालिटी नियंत्रण और निरीक्षण) नियम, 1964 के नियम 3 के साथ पठित निर्यात (क्वालिटी नियंत्रण और निरीक्षण) अधिनियम, 1963 (1963 का 22) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, 1 जनवरी, 1984 से एक वर्ष की अवधि के लिए श्री एस० आविद हुसैन, आई ए० एस०, वाणिज्य सचिव, वाणिज्य मंत्रालय (वाणिज्य विभाग) को निर्यात निरीक्षण परिषद् के अध्यक्ष के रूप में तथा निम्नलिखित को सदस्यों के रूप में एतद्द्वारा नियुक्त करती है :

- निदेशक निरीक्षण तथा क्वालिटी नियंत्रण, निर्यात निरीक्षण परिषद् नई दिल्ली—सदस्य सचिव ।
- महानिदेशक, भारतीय मानक संस्थान, नई दिल्ली-भारत ।
- भारत सरकार के कृषि विपणन सलाहकार-पदेन ।
- महानिदेशक, वाणिज्यिक जानकारी तथा अंक संकलन कलकत्ता पदेन ।

5. सचिव (तकनीकी विकास), उद्योग मंत्रालय, नई दिल्ली-पदेन ।

6. अपर सचिव, वाणिज्य मंत्रालय, नई दिल्ली ।

7. अध्यक्ष, लघु उद्योग संघ फेडरेशन ।

8. अध्यक्ष, समुद्री खाद्य निर्यातक संघ, कोच्चिन ।

9. अध्यक्ष, जमड़ा निर्यात संवर्धन परिषद्, मद्रास ।

10. अध्यक्ष, इंडियन जूट मिल्स एसोसिएशन ।

11. विकास आयुक्त, लघु उद्योग ।

12. कार्यकारी निदेशक, इंजीनियरिंग निर्यात संवर्धन परिषद्।

13. माइमेटि प्रा० लि० बंगलोर, (मद्रास, विजयवाड़ा, विशाखापत्तनम्) ।

14. मंसूरि डा० रमन सो० अमीन के डा० रमन सो० अमीन, बम्बई ।

15. महानिदेशक, नेशनल टेस्ट हाउस, कलकत्ता ।

[फाईल सं० 3(94)/75-ई०आई० एंड ई०पी०]

सी० वी० कुकरेती,  
संयुक्त निदेशक

## MINISTRY OF COMMERCE

(Department of Commerce)

New Delhi, the 1st January, 1984

S.O. 199.—In exercise of the powers conferred by section 3 of the Export (Quality Control and Inspection) Act 1963 (22 of 1963) read with Rule 3 of the Export (Quality Control and Inspection) Rules, 1964, the Central Government hereby appoints Shri S. A. Abid Hussain, I.A.S. Commerce Secretary, Ministry of Commerce (Department of Commerce) as Chairman and nominates the following as Members of the Export Inspection Council for a period of one year with effect from 1st January, 1984.

1. Director of Inspection and Quality Control, Export Inspection Council, New Delhi—Member Secretary.
2. Director General of Indian Standards Institution, New Delhi—Ex-officio.
3. Agricultural Marketing Advisor of the Government of India.—Ex-officio.
4. Director General of Commercial Intelligence and Statistics, Calcutta.—Ex-officio.
5. Secretary (Technical Development), Ministry of Industry, New Delhi.
6. Additional Secretary, Ministry of Commerce, New Delhi.
7. President, Federation of Association of Small Industries.
8. President, Seafood Exporters Association, Cochin.
9. Chairman, Leather Export Promotion Council, Madras.
10. Chairman, Indian Jute Mills Association
11. Development Commissioner, Small Scale Industries.
12. Executive Director, Engineering Export Promotion Council.
13. Mysode Pvt. Ltd., Bangalore, (Madras, Vijayawada, Vishakhapatnam).
14. Dr. Raman C. Amin of M/s Dr. Raman C Amin, Bombay.
15. Director General, National Test House, Calcutta

[F. No. 3(94)/75-EI&amp;EP]

C. B. KUKRETI, Jr Director.

मुख्य नियंत्रक, आयात एवं निर्यात का कार्यालय

आदेश

नई दिल्ली, 14 दिसम्बर, 1983

कां० आ० 200.—दि० ई० एम० ई० डायरेक्टरेट, आर्मी हेडक्वार्टर, नई दिल्ली को सामान्य मुद्रा क्षेत्र के अंतर्गत उपसाधकों के साथ 1. लेमिनेटिक फाइबर ग्लास बोज और एल्यूमीनियम के आयात के लिए 20,000/- रु० का आयात लाइसेंस सं० पी०/एफ/2029188/सी/एक्स-एक्स/81/एच० 81/ए० एल० एम० दिनांक 23-11-81 प्रदान किया गया था। पार्टी ने मुद्रा विनिमय नियंत्रण प्रयोजन प्रति की

अनुलिपि प्रति जारी करने के लिए यह बताते हुए आवेदन किया है कि मूल प्रति खो गई/अस्थानस्थ हो गई है और लाइसेंस 10,000/- रु० मूल्य तक उपयोग में लाया जा चुका है। अग्रदुक्त धन धनराशि 10,000/- रु० जमा है और लाइसेंस सीमा शुल्क अधिकारी, पालम, नई दिल्ली के पास पंजीकृत है।

2. इस तर्क के समर्थन में लाइसेंसधारी ने स्टाम्प कागज पर एक शपथ-पत्र दखिल किया है। तदनुसार मैं संतुष्ट हूँ कि अनुलिपि लाइसेंस सं० पी०/एफ/2029188/सी/एक्स एक्स/81/एच/81/ए० एल० एम० दिनांक 23-11-81 का मूल मुद्रा विनिमय नियंत्रण प्रयोजन प्रति आवेदक से खो गई/अस्थानस्थ हो गई है। समय-समय पर यथासंशोधित आयात (नियंत्रण) आदेश, 1955 दिनांक 7-12-1955 के उप-ग्रन्थ-9 (सी०सी०) के अंतर्गत प्रदत्त अधिकारों का प्रयोग करते हुए ई एम ई डायरेक्टरेट, आर्मी हेडक्वार्टर, नई दिल्ली को जारी किए गए उक्त मूल मुद्रा विनिमय नियंत्रण प्रयोजन प्रति सं० पी०/एफ/2029/188/सी/एक्स एक्स/81/एच०/81/ए० एल० एम० दिनांक 23-11-81 एतद् द्वारा रद्द की जाती है।

[मिसिल सं० 15/14/ए०एम०-82/ए० एल० एम०/1705]

एन० एम० कृष्णामूर्ति, उप-मुख्य नियंत्रक,

कृते मुख्य नियंत्रक, आयात एवं निर्यात

(Office of the Chief Controller of Imports and Exports)

## ORDER

New Delhi, the 14th December, 1983

S.O.200.—The EME Directorate, Army Headquarter, New Delhi were granted an import licence No. P/F/2029188/C/XX/81/H/81/ALS dated 23-11-81 for Rs. 20,000 for import of 1. Laminated Fibre Glass Bows and Aluminium with Accessories under G.C.A. The party has applied for issue of a Duplicate copy of the Exchange Control purpose copy stating that the original copy has been lost or misplaced, and that the licence has been utilised for value of Rs. 10,000. The balance available utilization is Rs. 10,000 and the licence has been registered with the Customs Authorities Palam, New Delhi.

2. In support of this contention, the licensee has filed an affidavit on stamp paper. I am accordingly satisfied that the original Exchange Control purpose copy of duplicate licence No. P/F/2029188/C/XX/81/H/81/ALS dated 23-11-81 has been lost/misplaced by the applicant. In exercise of the powers conferred under sub-clause 9(cc) of the Import Control Order, 1955 dated 7-12-1955 as amended from time to time the said original Exchange Control purpose copy No. P/F/2029188/C/XX/81/H/81/ALS dated 23-11-81 issued to EME Directorate, Army Headquarter, New Delhi, is hereby cancelled

3. A duplicate to Exchange Control purpose copy is being issued to the party separately.

[File No. 15/14/AM82/ALS/1705]

N. S. KRISHNAMURTHY, Dy. Chief Controller  
For Chief Controller Imports & Exports

नई दिल्ली, 6 जनवरी, 1984

का० आ० 201.—सर्वश्री महानिदेशालय, डाक एवं तार, संचार भवन, नई दिल्ली की जापानी येन क्रेडिट के अन्तर्गत 12,000 लाइनों के क्रॉस बार एक्सचेंज उपकरण के आयात के लिए 2,03,86,300/-रु० (दो करोड़ तीन लाख छियासी हजार और तीन सौ ८० मात्र) का आयात लाइसेंस सं० जी/सी० जी०/2040467 दिनांक 19-7-83 प्रदान किया गया था।

2. फर्म ने उपर्युक्त आयात लाइसेंस की सीमा शुल्क प्रयोजन की अनुलिपि प्रति के लिए इस आधार पर आवेदन किया है कि मूल लाइसेंस की सीमा शुल्क प्रयोजन प्रति खो गई/अस्थानस्थ हो गई है। आगे यह भी कहा है कि लाइसेंस की सीमाशुल्क प्रति किसी भी सीमा शुल्क प्राधिकारी के पास पंजीकृत नहीं करवाई गई थी। अतः सीमाशुल्क प्रयोजन प्रति के मूल्य की विल्कुल भी उपयोग में नहीं लाया गया था।

3. अपने तर्क के समर्थन में लाइसेंसधारी ने विधिवत हस्ताक्षर करके मादे कागज पर एक शपथ पत्र दाखिल किया है। तदनुसार मैं संतुष्ट हूँ कि आयात लाइसेंस सं० जी/सी० जी० / 2040467 दिनांक 19-7-83 की मूल सीमा-शुल्क प्रयोजन प्रति फर्म से खो गई / अस्थानस्थ हो गई है। यथा संशोधित आयात नियंत्रण आदेश, 1955 दिनांक 7-12-1955 की उप धारा 9 (सी० सी०) में प्रदत्त अधिकारों का प्रयोग करते हुए महानिदेशक, डाक एवं तार, संचार भवन, नई दिल्ली को जारी की गई उक्त मूल सीमा-शुल्क प्रयोजन प्रति सं० जी/सी० जी०/2040467 दिनांक 19-7-83 एतद्वारा रद्द की जाती है।

4. उपर्युक्त लाइसेंस की सीमाशुल्क प्रयोजन अनुलिपि प्रति पार्टी को अलग से जारी की जा रही है।

[सं० सी० जी० 2/काम (13)/83-84/1127]

New Delhi, the 6th January, 1984

S.O. 201.—M/s. The Director General, Posts and Telegraphs, Sanchar Bhavan, New Delhi were granted an import licence No. G/CG/2040467 dated 19-7-83 for Rs. 2,03,86,300 (Rupees two crores three lakhs eighty six thousand and three hundred only) for import of 12,000 lines of cross bar exchange equipment under Japanese Yen Credit.

The firm has applied for issue of duplicate copy of Customs purposes copy of the above mentioned licence on the ground that the original Customs Purposes Copy of the licence has been lost or misplaced. It has further been stated that the Customs Purposes Copy of the licence was not registered with any Customs Authority and as such the value of Customs Purposes Copy have not been utilised at all.

2. In support of their contention the licensee has filed an affidavit on plain paper duly signed by the applicant. I am accordingly satisfied that the original Customs Purposes Copy of Import Licence No. G/CG/ 2040467 dated 19-7-83 has been lost or misplaced by the firm. In exercise of the powers conferred under sub-clause 9(cc) of the Import Control Order, 1955 dated 7-12-1955 as amended the said original customs purposes copy No. G/CG/2040467 dated 19-7-83 issued to

the Director General, Posts and Telegraphs, Sanchar Bhavan, New Delhi is hereby cancelled.

3. A duplicate Customs Purposes Copy of the said licence is being issued to the party separately.

[No. CGH/Comm(13)/83-84/1127]

का० आ० 202 :—सर्वश्री महानिदेशक, डाक एवं तार, संचार भवन, नई दिल्ली को जापानी येन क्रेडिट सं० आईडीपी-19 के अधीन 16,000 लाइनों के क्रॉस बार टेलीफोन एक्सचेंज उपकरण के आयात के लिए 1,97,50,000-रुपये (एक करोड़ सत्तानवे लाख और पचास हजार रुपए मात्र) का आयात लाइसेंस सं० 2040495 दिनांक : 29-7-83 प्रदान किया गया था।

फर्म ने उपर्युक्त लाइसेंस की सीमा शुल्क प्रयोजन प्रति की अनुलिपि प्रति जारी करने के लिए इस आधार पर आवेदन किया है कि आयात लाइसेंस की मूल सीमा-शुल्क प्रयोजन प्रति खो गई/अस्थानस्थ हो गई है। आगे यह बताया गया है कि लाइसेंस की सीमा-शुल्क प्रयोजन प्रति किसी भी सीमा-शुल्क प्राधिकारी के पास पंजीकृत नहीं करवाई गई थी। अतः सीमा-शुल्क प्रयोजन प्रति का विल्कुल भी उपयोग नहीं किया गया था।

2. अपने तर्क के समर्थन में लाइसेंसधारी ने मादे कागज पर एक शपथ-पत्र दाखिल किया है। तदनुसार, मैं संतुष्ट हूँ कि आयात लाइसेंस सं० जी/सी० जी०/2040495 दिनांक 29-7-83 की मूल सीमा-शुल्क प्रयोजन प्रति फर्म से खो गई / अस्थानस्थ हो गई है। यथासंशोधित आयात नियंत्रण आदेश, 1955 दिनांक 7-12-1955 की उपधारा 9(सी०सी०) में प्रदत्त अधिकारी का प्रयोग करते हुए महानिदेशक, डाक एवं तार, संचार भवन, नई दिल्ली को जारी की गई उक्त मूल सीमा शुल्क प्रयोजन प्रति सं० जी/सीजी/2040495 दिनांक 29-7-83 एतद्वारा रद्द की जाती है।

3. उपर्युक्त लाइसेंस की सीमा-शुल्क प्रयोजन प्रति की अनुलिपि प्रति पार्टी को अलग से जारी की जा रही है।

[सं० सीजी-2/काम(9)/83-84/1126]

पाल वैक, उप-मुख्य नियंत्रक,  
कुने मुख्य नियंत्रक, आयात एवं निर्यात

S.O. 202.—M/s. The Director General, Post and Telegraphs, Sanchar Bhavan, New Delhi were granted an import licence No. 2040495 dated 29-7-83 for Rs. 1,97,50,000 (Rupees one crore ninety seven lakhs and fifty thousand only) for import of 16,000 lines of cross Bar Telephone Exchange Equipment under Japanese yen credit No. IDP-19.

The firm has applied for issue of Duplicate copy of Customs purposes copy of the above mentioned licence on the ground that the original Customs purposes copy of the licence has been lost or misplaced. It has further been stated that the Customs purposes copy of the licence was not registered with any Customs Authority and as such the value of Customs purposes copy has not been utilized at all.

2. In support of their contention, the licensee has filed an affidavit on plain paper. I am accordingly satisfied that

the original Customs purposes copy of Import Licence No. G/CG/2040495 dated 29-7-83 has been lost or misplaced by the firm. In exercise of the powers conferred under sub-clause 9(cc) of the Import Control Order, 1955 dated 7-12-1955 as amended the said original Customs purposes copy No. G/CG/2040495 dated 29-7-83 issued to The Director General, Posts and Telegraphs, Sanchar Bhavan, New Delhi is hereby cancelled.

3. A duplicate Customs purposes copy of the said licence is being issued to the party separately.

[No. CGH/Comm (9)/83-84/1126]

PAUL BECK, Dy. Chief Controller of Imports and Exports  
for Chief Controller of Imports and Exports

### विदेश मंत्रालय

नई दिल्ली, 2 जनवरी, 1984

का० आ० 203.—राजनैतिक एवं कौंसली अधिकारी (शपथ एवं शुल्क) अधिनियम, 1948 की धारा 2 के खंड (क) के अनुपालन में केन्द्र सरकार, इसके द्वारा, पोर्ट लुई, मॉरीसस स्थित भारत के हाई कमिशन में सहायक श्री जे० एन० ब्रह्मी को तत्काल से कौंसली एजेंट का कार्य करने के लिए प्राधिकृत करती है।

[टी० 4330/4/83]

### MINISTRY OF EXTERNAL AFFAIRS

New Delhi, the 2nd January, 1984

S.O. 203.—In pursuance of the clause (a) of Section 2 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (41 of 1958), the Central Government hereby authorise Shri J. N. Brahmi, Assistant in the High Commission of India, Port Louis, Mauritius to perform the duties of Consular Agent with immediate effect.

[T. 4330/4/83]

का० आ० 204.—राजनयिक एवं कौंसली अधिकारी (शपथ एवं शुल्क) अधिनियम, 1948 की धारा 2 के खण्ड (क) के अनुपालन में केन्द्र सरकार, इसके द्वारा, ब्राजीला स्थित, भारतीय राजदूतावास में निजी सहायक श्री सी० ए० रघु को तत्काल से कौंसली एजेंट का कार्य करने के लिए प्राधिकृत करती है।

[सं० टी० 4330/4/83]

बी० एस० निडर, अवर सचिव (कौंसलर)

S.O. 204.—In pursuance of the clause (a) of Section 2 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (41 of 1948), the Central Government hereby authorise Shri C. A. Raghu, Personal Assistant in the Embassy of India, Brasilia to perform the duties of Consular Agent with immediate effect.

[No. T. 4330/4/83]

B. S. NIDDER, Under Secy.

### इस्पात और खान मंत्रालय

(खान विभाग)

नई दिल्ली, 16 अगस्त, 1983

का० आ० 205.—केन्द्रीय सरकार, सरकारों स्थान (अप्राधिकृत अधिभोगियों को वेदखलों) अधिनियम, 1971

(1971 का 40) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत सरकार के इस्पात और खान मंत्रालय के खान विभाग की अधिसूचना सं० का० आ० 1618, तारीख 28 जुलाई, 1978 को अधिकांत करते हुए, नीचे की सारणी के स्तम्भ (1) में उल्लिखित अधिकारी को, जो सरकार के राजपत्रित अधिकारी के स्तर का समतुल्य अधिकारी है, उक्त अधिनियम के प्रयोजनों के लिए सम्पदा अधिकारी नियुक्त करती है, जो उक्त सारणी के स्तम्भ (2) में विनिर्दिष्ट सरकारी स्थानों के सम्बन्ध में, अपनी अधिकारिता की सीमाओं के भीतर, उक्त अधिनियम द्वारा या उसके अधीन सम्पदा अधिकारी को प्रदत्त शक्तियों का प्रयोग करेगा और उस पर अधिरोपित कर्तव्यों का पालन करेगा।

### सारणी

अधिकारी का पदाभिधान	सरकारी स्थानों के प्रवर्ग और अधिकारिता की स्थानीय सीमा
(1)	(2)
नगर प्रशासक,	भारत गोल्ड माइन्स लिमिटेड
भारत गोल्ड माइन्स लिमिटेड	(कर्नाटक राज्य) के अध्यक्ष
डाकघर उरगांव (कर्नाटक राज्य)	एवं प्रबंध निदेशक के प्रशासनिक नियंत्रण के अधीन परिसर।

[फा० सं० 10/11/83-धातु-3/जी]

आर० पी० राय, निदेशक

### MINISTRY OF STEEL & MINES

(Department of Mines)

New Delhi, the 16th August, 1983

S.O. 205.—In exercise of the powers conferred by section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1971 (40 of 1971) and in supersession of the Notification of the Government of India in the Ministry of Steel & Mines, Department of Mines No. S.O. 1618, dated the 28th July, 1978 the Central Government hereby appoints the officer mentioned in Column (1) of the Table below, being an officer equivalent to the rank of a gazetted officer of Government, to be the Estate Officer for the purposes of the said Act, who shall exercise the powers conferred and perform the duties imposed on the Estate Officer by or under the said Act within the limits of his jurisdiction in respect of the public premises specified in column (2) of the said Table.

TABLE

Designation of the officer	Categories of public premises and local limits of jurisdiction
(1)	(2)
Town Administrator, Bharat Gold Mines Limited, Oorgaum P.O., (Karnataka State)	Premises under the administrative control of the Chairman-Managing Director of Bharat Gold Mines Limited (Karnataka State)
	[F. No. 10/11/83-Met. II(G)] R.P. RAI, Director.

(इस्पात विभाग)

नई दिल्ली, 30 दिसम्बर, 1983

का०आ० 206.—केन्द्रीय सरकार, सरकारी स्थान (अप्राधिकृत अधिभोगियों की बंदखली) अधिनियम, 1971 (1971 का 40) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, नीचे दी गई सारणी के स्तम्भ (1) में वर्णित अधिकारी को, जो सरकार के राजपत्रित अधिकारी की पंक्ति के समतुल्य अधिकारी है, संपदा अधिकारी नियुक्त करती है जो उक्त अधिनियम के प्रयोजनों के लिए उक्त सारणी के स्तम्भ (2) में विनिर्दिष्ट सरकारी स्थानों की बाबत अपनी अधिकारिता की स्थानीय सीमाओं के भीतर, उक्त अधिनियम द्वारा या उसके अधीन संपदा अधिकारी को प्रदत्त शक्तियों का प्रयोग और अधिरोधित कस्बों का पालन करेगा।

सारणी

अधिकारी का पदाभिधान	सरकारी स्थानों के प्रवर्ग और स्थानीय अधिकारिता की सीमाएं
1	2
कामिक प्रबंधक (औद्योगिक संबंध), मैंगनीज और इंडिया लिमिटेड, नागपुर।	मध्य प्रदेश के बालाघाट जिले, मडाराष्ट्र के नागपुर और भण्डारा जिले, आन्ध्र प्रदेश के आदिलाबाद जिले और उड़ीसा के बर्योझर जिले में स्थित मैंगनीज और इंडिया लिमिटेड से संबंधित या उसके द्वारा पट्टे पर लिए गए सभी स्थान।

[सं० 1(16)/83-आर एम 2]

अ०नी० खले, अवर सचिव

(Department of Steel)

New Delhi, the 30th December, 1983

S. O. 206—In exercise of the powers conferred by Section 3 of the Public Premises (Eviction of Unauthorised Occu-

pants) Act, 1971 (40 of 1971) the Central Government hereby appoints the officer mentioned in column (1) of the Table below, being an officer equivalent to the rank of gazetted officer of Government to be estate officer for the purposes of the said Act, who shall exercise the powers conferred and perform the duties imposed, on estate officer by or under the said Act, within the local limits of his jurisdiction in respect of the categories of public premises specified in column (2) of the said Table.

TABLE

Designation of the Officer	Categories of public premises and local limits of jurisdiction
(1)	(2)
Personnel Manager (Industrial Relations), Manganese Ore India Limited, Nagpur.	All premises belonging to or taken on lease by Manganese Ore India Limited situated in Balaghat District of Madhya Pradesh, Nagpur and Bhandara District of Maharashtra, Adilabad District of Andhra Pradesh and Keonjhar District of Orissa.

[No. 1(16)/83-RM II]

A. N. KHALE, Under Secy.

(खान विभाग)

नई दिल्ली, 9 जनवरी, 1984

का० आ० 207.—केन्द्रीय सरकार, सरकारी स्थान (अप्राधिकृत अधिभोगियों की बंदखली) अधिनियम, 1971 (1971 का 40) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, नीचे सारणी के स्तम्भ (1) में उल्लिखित अधिकारियों को, जो सरकार के राजपत्रित अधिकारी की पंक्ति के समतुल्य अधिकारी है, उक्त अधिनियम के प्रयोजनों के लिए संपदा अधिकारी नियुक्त करती है, और उक्त अधिकारी उक्त सारणी के स्तम्भ (2) में विनिर्दिष्ट सरकारी स्थानों के प्रवर्गों के संबंध में अपनी अधिकारिता की स्थानीय सीमाओं के भीतर, उक्त अधिनियम के द्वारा या उसके अधीन संपदा अधिकारी को प्रदत्त शक्तियों का प्रयोग और अधिरोधित कस्बों का पालन करेगा --

सारणी

अधिकारी का नाम	सरकारी स्थानों के प्रवर्ग और अधिकारिता की स्थानीय सीमाएं
1	2

1. महायक प्रबंधक (नगर क्षेत्र के भीतर निम्नलिखित प्रणाली) खेती कापर के या पट्टे पर लिए गए कम्प्लैक्स, हिन्दुस्तान सरकारी स्थान। कापर लिमिटेड।

1	2
2. ज्येष्ठ प्रशासनिक अधिकारी (नगर प्रणाली) के खेतड़ी कापर कंप्लेक्स, खेतड़ी कापर कंप्लेक्स, हिन्दुस्तान कापर लिमिटेड।	(1) हिन्दुस्तान कापर लिमिटेड के खेतड़ी कापर कंप्लेक्स, खेतड़ी और कोलिहान खानों के लिए सम्बन्धित क्षेत्रों के अन्तर्गत और
3. ज्येष्ठ कार्मिक अधिकारी (खेतड़ी कापर कंप्लेक्स, हिन्दुस्तान कापर लिमिटेड।	(2) हिन्दुस्तान कापर लिमिटेड के खेतड़ी कापर कंप्लेक्स, खेतड़ी और कोलिहान खानों के उपरि उल्लिखित तथा कोलिहान के लिए पट्टाधृत या अर्जित क्षेत्र जो हिन्दुस्तान कापर लिमिटेड के प्राथमिक नियन्त्रणधीन है और उनकी अपना-अपनी अधिकारिता की स्थानांतर सीमाओं के भीतर आता है।

[फाइल सं० 7 (35)/83-मेट II]

ज० श्रीवरन, उप-सचिव

(Department of Mines)

New Delhi, the 9th January, 1984

S.O. 207:—In exercise of the powers conferred by section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1971, (40 of 1971), the Central Government hereby appoints the officers mentioned in column (1) of the Table below being officers equivalent to the rank of a gazetted officer of the Government to be estate officers for the purposes of the said Act and the said officers shall exercise the powers conferred and perform the duties imposed on estate officers by or under the said Act within the local limits of their jurisdiction in respect of the categories of public premises specified in column (2) of the said Table.

TABLE

Designation of the officer	Categories of public premises and local limits of jurisdiction.
1	2
1. Assistant Manager, (Town Administration), Khetri Copper Complex, Hindustan Copper Limited.	Public premises belonging to or taken on lease of following within the area.
2. Senior Administrative Officer (Town Administration), Khetri Copper Complex, Hindustan Copper Ltd.	(1) Covered by the mining lease for Khetri and Kolihan Mines of Khetri Copper Complex of Hindustan Copper Limited, and
3. Senior Personnel Officer, Khetri Copper Complex, Hindustan Copper Ltd.	(2) the lease hold or acquired area for the township and Colony of Khetri and Kolihan mines of Khetri Copper Complex of Hindustan Copper Limited which

1	2
	are under the administrative control of Hindustan Copper Limited and falling within the local limits of their respective jurisdiction.

[File No. 7 (35)/83-Met. III]

J. SRIDHARAN, Dy. Secy

ऊर्जा मंत्रालय

(कोयला विभाग)

नई दिल्ली, 30 दिसम्बर, 1983

का.आ. 208.—केंद्रीय सरकार ने, कोयला धारक क्षेत्र (अर्जन और विकास) अधिनियम, 1957 (1957 का 20) की धारा 4 की उपधारा (1) के अधीन भारत के राजपत्र भाग 2, खंड 3, उपखंड (2) तारीख 17 अप्रैल, 1982 में प्रकाशित भारत सरकार के ऊर्जा मंत्रालय (कोयला विभाग) की अधिसूचना सं. का.आ. 1849 तारीख 12 मार्च, 1982 द्वारा उस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट परिक्षेत्र में 2850.076 हेक्टर (लगभग) या 7048.0 एकड़ (लगभग) भूमि में कोयले का पूर्वोक्षण करने के आने आशय की सूचना दी थी;

और, केंद्रीय सरकार का यह समाधान हो गया है कि उक्त भूमि में कोयला अभिप्राप्य है;

अतः, अब, केंद्रीय सरकार, उक्त अधिनियम की धारा 7 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए:—

(क) इसमें संलग्न अनुसूची 'क' में उल्लिखित 241.39 हेक्टर (लगभग) या 596.49 एकड़ (लगभग) माप की भूमि का;

(ख) इसमें संलग्न अनुसूची 'ख' में उल्लिखित 472.97 हेक्टर (लगभग) या 1168.73 एकड़ (लगभग) माप की भूमि में खनिजों के खनन, खदान, खोर करने, उनकी खुदाई करने और उन्हें तलाश करने, उन्हें प्राप्त करने, उन पर कार्य करने और उन्हें ले जाने के अधिकारों का अर्जन करने के अपने आशय की सूचना देती है।

टिप्पणी:

1. इस अधिसूचना के अन्तर्गत आने वाले क्षेत्र के रेडार सं० सी०-1 (अ)/3/एफ० आर/261/583, तारीख 13-5-1983 का निरीक्षण, कलक्टर नागपुर (महाराष्ट्र) के कार्यालय में या कोयला निरीक्षक, 1, काउंसिल हाउस स्ट्रीट कलकत्ता के कार्यालय में, वेस्टन कोल्फील्ड लिमिटेड (राजस्व अनुभाग) कोयला एस्टेट, मिनिट लाईन, नागपुर-1 (महाराष्ट्र) के कार्यालय में किया जा सकता है।

2. कोयला धारक क्षेत्र (अर्जन और विकास) अधिनियम, 1957 (1957 का 20) की धारा 8 के उपबन्धों की ओर ध्यान आकृष्ट किया जाता है जिसमें निम्नलिखित उपबन्धित है—

“8 (1) कोई व्यक्ति जो किसी भूमि में जिसकी वास्तु धारा 7 के अधीन अधिसूचना निकाली गई है, अधिसूचना हितबद्ध है

के निकाले जाने से तीस दिन के भीतर संपूर्ण भूमि या उसके किसी भाग या ऐसी भूमि में या उस पर के किन्हीं अधिकारों का अर्जन किए जाने के बारे में आपत्ति कर सकेगा।

स्पष्टीकरण—इस धारा के अर्थान्तर्गत यह आपत्ति नहीं मानी जाएगी कि कोई व्यक्ति किसी भूमि में कोयला उत्पादन के लिए स्वयं खनन सक्रियाएं करना चाहता है और ऐसी सक्रियाएं केन्द्रीय सरकार या किसी अन्य व्यक्ति को नहीं करना चाहिए।

(2) उपधारा (1) के अधीन प्रत्येक आपत्ति सक्षम प्राधिकारी को लिखित रूप में की जाएगी और सक्षम प्राधिकारी आपत्तिकर्ता को स्वयं सुने जाने का या विधि व्यवसायी द्वारा सुनवाई का अवसर देगा और ऐसी सभी आपत्तियों को सुनने के पश्चात और ऐसी अतिरिक्त जांच, यदि कोई हो, करने के पश्चात जो वह आवश्यक समझता है वह या तो धारा 7 की उपधारा (1) के अधीन अधिसूचित भूमि

के या ऐसी भूमि में या उस पर के अधिकारों के संबंध में एक रिपोर्ट या ऐसी भूमि के विभिन्न टुकड़ों या ऐसी भूमि में या उस पर के अधिकारों के संबंध में आपत्तियों पर अपनी सिफारिशों और उसके द्वारा की गई कार्रवाई के अभिलेख सहित विभिन्न रिपोर्टें केन्द्रीय सरकार को उसके विनिश्चय के लिए देगा।

(3) इस धारा के प्रयोजनों के लिए वह व्यक्ति किसी भूमि में हितवद्ध समझा जाएगा जो प्रतिकर में हित का दावा करने का हकदार होता यदि भूमि या ऐसी भूमि में या उस पर अधिकार इस अधिनियम के अधीन अर्जित कर लिए जाते।

टिप्पण:

3. केन्द्रीय सरकार ने, कोयला नियंत्रक, 1, काउंसिल हाउस स्ट्रीट, कलकत्ता को उक्त अधिनियम के अधीन सक्षम प्राधिकारी नियुक्त किया है।

#### अनुसूची “क”

साओनेर ब्लॉक (नागपुर)

जिला नागपुर (महाराष्ट्र)

क्रम सं०	ग्राम	पटवारी साम्रा/सकिल सं०	तहसील	जिला	क्षेत्र हैक्टर में	कुल	टिप्पणियां
					प्राइवेट भूमि	सरकारी भूमि	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	साओनेर	34	साओनेर	नागपुर	8.02	0.28	8.30
2.	बोरगांव (बुजूरूक धोते)	31	कलमेश्वर	नागपुर	—	7.70	7.70
3.	वाघोदा	33	”	”	111.35	4.79	116.14
4.	उमरी (अरोला)	33	”	”	104.40	4.85	109.25

कुल

223.77

17.62

241.39

कुल क्षेत्र—241.39 हैक्टर (लगभग)

या 596.49 एकड़ (लगभग)

साओनेर ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक 644 (भाग), 645 (भाग), 739/1 (भाग), 739/4, 741-742-743 (भाग), 744/1 (भाग), 744/2, 744/3 (भाग), 745 (भाग) और (भाग)

बोरगांव (बुजूरूक धोते) ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक 50/1 के, के-एच-53/1 (भाग)

वाघोदा ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक 4 1/2 (भाग), 13/1 (भाग), 27 (भाग), 28 (भाग), 29 से 31 (भाग), 33, 34/1 (भाग), 34/2 (भाग), 34/3, 34/4 (भाग), 34/5, 35, 36/1 (भाग), 36/2, 37/1, 37/2, 38, 39/1, 39/2, 40/1, 40/2, 41-42-

44, 43, 45, 46, 47/1, 47/2, 48/1 से 48/6, 49/1, 49/2, 50 से 52, 53/1 से 53/3, 54 से 59, 60/1 से, 60/5, 61, 62 (भाग), 63/1, 63/2 (भाग), 64-65/1 (भाग), 65/3 (भाग), 76/1 से 76/3, 76/4 (भाग), 76/5, 76/6 (भाग), 76/7 (भाग), 76/8, 76/9 (भाग), 76/10 (भाग), 84 (भाग), 85 (भाग), 86 (भाग), 87/1, 87/2, 88, 89, 90/1 से 90/3, 91, 92/1, 92/2-4, 92/3, 93, 94/1-2, 94/3, 94/4, 95, 96, 97/1, 97/2, 98/1 से 98/4, 99, 100, 101/1, 101/2, 102/1, 102/2, 103/1, 103/2, 104 से 107, 108/1 (भाग), 108/2 (भाग), 108/3, 108/4, 108/5 (भाग), 108/6, 109 (भाग), 110/1 और 110/2.



ऊमरी (अरीला) ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक: 33 (भाग), 38/1-2 (भाग), 56/1 (भाग), 56/2, 58/1 से 58/5, 58/6 (भाग), 58/7 (भाग), 59/1, 59/2, 60/1, 60/2, 61 (भाग), 62 (भाग), 63, 64/2-84/2 (भाग), 64/1, 65/1, 65/2-65/3 (भाग), 66/1 (भाग), 66/2 (भाग), 67/3 (भाग), 68/3-82/2 (भाग), 79/2 (भाग), 79/3 (भाग), 80/1-2 (भाग), 80/4 (भाग), 80/5 (भाग), 80/6, 80/7 (भाग), 80/9, 80/10, 81/1 के-81/3 के-83/1-81/9-81/10, 81/1, 81/2, 81/3, 81/4-81/5, 81/6 (भाग), 81/7 (भाग), 81/8 (भाग), 83/1, 83/2, 83/3 (भाग), 84/1, 85/1, 85/2-87/1, 86/1, 3, 4, 5, 86/2, 87/2, 88/1 से 88/3, 89/1 से 5, 89/6, 90/1, 90/2, 91 (भाग), 92/1-92/3, 92/2, 93/1 से 93/3, 94/1 (भाग), 94/2 (भाग), 95 (भाग), 96-97 (भाग), 98 (भाग), 100/3 (भाग), 100/4, 101 (भाग), 102 (भाग), 103, 104/1 से 104/6, 105/1 से 4, 106, 107, 108/1 से 108/4, 109, 110/1, 110/2, 111/1, 111/2, 112/1 से 112/4, 113/1, 113/2, 114, 115, 116/1-117/1, 116/2-117/2, 116/3-117/3, 118 (भाग), 119/1 (भाग), 119/2, 119/3 (भाग), 119/4, 120 और 121/2 (भाग)

सीमा वर्णन :

क-ख रेखा वाघोदा ग्राम में भागतः प्लॉट संख्यांक 27, 65/3, 65/1, 64, 63/2, 62, 76/7, 76/6, 76/10, 76/4, 76/9, 84, 85, 86, 108/2, 108/1, 100/5, 109, 110/2 से होकर जाती है और बोरगांव ग्राम में भागतः प्लॉट संख्यांक 50/1 के, के० एच० 53/1 से होकर जाती है और उसी प्लॉट में बिन्दु "ख" पर मिलती है ।

ख-ग रेखा बोरगांव ग्राम में भागतः प्लॉट संख्यांक 50/1 के, के-एच० 53/1 से होकर बोरगांव और वाघोदा ग्रामों की भागतः सम्मिलित सीमा के साथ साथ जाती है और फिर ऊमरी ग्राम में प्लॉट संख्यांक 121/2, 119/3, 119/1, 118, 80/8, 80/7, 80/4, 80/1-2, 80/5, 79/3, 79/2, 81/6, 81/7, 81/8, 83/3, 68/3-82/2, 84/2, 67/3, 66/2, 66/1, 65/2-65/3 से होकर आगे जाती है और फिर साओनेर ग्राम में प्लॉट संख्यांक 745 और 746 से होकर जाती है और साओनेर ग्राम के प्लॉट संख्यांक 746 और 736 की सम्मिलित सीमा पर बिन्दु "ग" पर मिलती है ।

ग-घ रेखा साओनेर ग्राम में प्लॉट संख्यांक 746, 741-742-743, 744/3, 744/1 645 और 644 से होकर जाती है और उसी ग्राम में प्लॉट संख्यांक 644 में बिन्दु "घ" पर मिलती है ।

घ-क रेखा साओनेर ग्राम में भागतः प्लॉट संख्यांक 644 से होकर ऊमरी ग्राम में भागतः प्लॉट संख्यांक 56/1, 50/6, 58/7, 61, 62, 91, 94/2, 94/1, 95, 96-97, 98, 100/3, 101, 102, 38/1-2, 33 से होकर जाती है और वाघोदा ग्राम भागतः प्लॉट संख्यांक 36/1, 4/1, 34/1, 34/2, 34/4, 32, 13/1, 28 और 27 से होकर जाती है और ग्राम वाघोदा के प्लॉट संख्यांक 27 से आरंभिक बिन्दु "क" पर मिलती है ।

अनुसूची "ख"

साओनेर ब्लाक (नागपुर क्षेत्र)

जिला नागपुर (महाराष्ट्र)

खनन अधिकार

क्रम सं०	ग्राम	पटवारी/साम्प्रदायिक सं०	तहसील	जिला	क्षेत्र हेक्टर में प्राइवेट भूमि	सरकारी भूमि	कुल	टिप्पणियां
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	साओनेर	34	साओनेर	नागपुर	188.17	5.27	193.44	भाग

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2. बोरगाव (बुजस्क धोले)	31		कलमेश्वर	नागपुर	86.53	53.14	139.67	भाग
3. ऊमरी (अरोली)	33		"	"	36.05	1.21	37.26	भाग
4. नीलगाव	31		"	"	55.95	0.30	56.25	भाग
5. दुध बांदी (लोधी)	10		"	"	17.50	28.85	46.35	भाग
कुल					384.20	88.77	472.97	

कुल क्षेत्र: 472.97 हेक्टर (लगभग)

या 1168.73 एकड़ (लगभग)

माओनेर ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक : 644 (भाग), 645 (भाग), 646/1 (भाग), 646/2 (भाग), 647, 648 (भाग), 649 (भाग), 65-651, 652/1, 652/2, 653, 654/1 (भाग), 654/3 (भाग), 655 (भाग), 656/1 से 656/3, 657/1, 657/2, 658, 659, 660 (भाग), 661 (भाग), 663 (भाग), 666 (भाग), 667/1 (भाग), 667/2 (भाग), 669 (भाग), 685 (भाग), 686 (भाग), 687/1, 687/2 (भाग), 688, 689-690/2, 690/1, 691, 692 (भाग), 693 (भाग), 694-695 (भाग), 696 (भाग), 697/2 (भाग), 697/3, 697/4, 697/6 (भाग), 698 (भाग), 699, 700/1, 700/2, 701/1, 701/2, 703/1 (भाग), 704 (1) (भाग), 704/2-705, 706, 707-715/1, 708, 709/1 से 709/3, 710, 711/1, 711/2, 711/3-712/1, 711/4, 711/5, 712/2 से 712/4, 713-714, 715/2, 716, 717/1, 717/2, 718/1-3, 718/2, 718/4 से 718/8, 719 से 722, 723/1-2, 724, 725/1, 725/2, 726/1, 726/2, 727 से 730, 731/1, 731/2, 732/1 से 732/3, 733, 734/1 से 734/3, 735/1, 735/2, 736, 737/1, 737/2, 738/1, 738/2, 739/1 (भाग), 739/2, 739/3, 739/5, 740, 741-742-743 (भाग), 744/1 (भाग), 744/3 (भाग), 745 (भाग), 746 (भाग), 747, 748/1, 748/2, 749/1, 749/2, 750 से 752, 753/1, 753/2, 754/1, 754/2, 755/1, 755/2, 755/3-756, 757/1, 757/2, 758 से 774, 775/1, 775/2, 776, 777/1-778/1-779/2, 777/2-778/2, 779/1 और 779/3 1

बोरगाव (बुजस्क धोले) ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक : 1 से 5, 6/1-2, 7/1, 7/2, 8/1-2, 9 से 14, 15/1, 15/2, 16/1-31/4, 16/2, 17/1 से 17/13, 18/19, 20, 21/1 से 6, 22/1-2, 23, 24/1 से 3, 25/1-2 (भाग), 26 (भाग), 27/1 से 27/3, 28/1, 28/2, 28/3, 28/4-5, 29-30, 31/1-2-3-7, 31/5-6, 32/1 से 32/4, 33, 34, 35/1 के, 35/1 के एच, 35/2, 36, 37/1 से 4, 38/1 से 38/4, 39

से 43, 44/1 से 4-45/1, 44/5-6, 45/2-4-5, 45/3, 46/1-2 (भाग), 47, 48-49-50/2, 50/1 के-कएच 53/1 (भाग), 50/3 (भाग), 51-52 (भाग), 76 (भाग), 77 (भाग), 79 (भाग), 80-81 (भाग), 82/1-2-3 (भाग), 83 (भाग), 84/1-2-3 (भाग), 97/1-2 (भाग), 98/1 (भाग), 98/2 के (भाग), 99/1-2 (भाग), और 105/2 (भाग) 1

ऊमरी (अरोली) ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक : 64/2-84/2 (भाग), 65-2-3 (भाग), 66/1 (भाग), 66/2 (भाग), 67/1, 67/2, 67/3 (भाग), 67/4, 68/3-82/2 (भाग), 68/1-82/1, 68/2, 69, 70/1-2, 71 से 73, 74/1 से 74/3, 75, 76, 77/1-77/2, 78/1, 78/2, 79/1, 79/2 (भाग), 79/3 (भाग), 79/4 से 79/6, 80/1-2 (भाग), 80/3, 80/4 (भाग), 80/5 (भाग), 80/7 (भाग), 80/8, 81/6 (भाग), 81/7 (भाग), 81/8 (भाग), 83/3 (भाग), 118 (भाग), 119/1 (भाग), 119/3 (भाग), 121/1, 121/2 (भाग), और 121/3 1

नीलगाव ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक : 1/1-2-3 (भाग), 2/1 (भाग), 3/2 (भाग), 4/1 (भाग), 58/2 (भाग), 68/1 (भाग), 68/2 (भाग), 69/1-70/1-69/2-70/2-69/3-70/3-69/5-71/1-69/4-71/2 (भाग), 72/1-73/1, 72/2-73/2, 74/1, 74/2, 74/3-4, 74/5 से 74/8, 75/1 से 75/3, 76/1 (भाग), 76/2 (भाग), 76/3 (भाग), 77/1, 77/2-77/7, 77/3-77/6, 77/4, 77/5-77/8, 78/1, 78/2, 79/1 से 79/3, 80, 81/1 से 81/4, 82, 83, 84/1-84/2, 85/1, 85/2, 86 (भाग), 87, 88 (भाग), 89/1 (भाग), 89/2, 89/3 (भाग), 90/1-2 (भाग), 91 (भाग), 92 (भाग) और 93 (भाग) 1

बुधबांदी (लोधी) ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक : 6/1 (भाग), 7/1 (भाग), 7/4 (भाग), 7/11 (भाग), 7/12 (भाग), 8/1 (भाग), 15 (भाग), 16/1-19/1-19/4 (भाग), 17-18, 19/2-3 (भाग), 68 (भाग), 69-70 (भाग), 71 (भाग), 72, 73, 74 (भाग) और 75 (भाग) 1

## सीमा वर्णन

- ख—ग सभी अधिकार क्षेत्रों से संबंधित सीमा वर्णन के अनुसार।
- ग—ङ रेखा, सभी अधिकार क्षेत्रों से संबंधित ग-घ सीमा के साथ-साथ साओनेर ग्राम में प्लॉट संख्यांक 746, 741-742-743, 744/3, 744/1, 759/1, 645, 644 से होकर जाती है और प्लॉट संख्यांक 644 में बिन्दु "ङ" पर मिलती है।
- ङ—च रेखा साओनेर ग्राम में प्लॉट संख्यांक 644, 646/1, 646/2, 648, 649, 654/2, 654/3, 661, 660, 663, 666, 667/2, 667/1 से होकर जाती है और प्लॉट संख्यांक 667/1 में बिन्दु "च" पर मिलती है।
- च—छ रेखा साओनेर ग्राम में प्लॉट संख्यांक 667/1, 669, 693, 694-95, 696, 697/6, 697/2, 698 से होकर जाती है और फिर प्लॉट संख्यांक 701/2 और 702 की सम्मिलित सीमा के साथ-साथ जाती है और बिन्दु "छ" पर मिलती है।
- छ—ज रेखा, साओनेर ग्राम में भागतः प्लॉट संख्यांक 704/1, 703/1, 692, 687/2, 686, 685 से होकर जाती है, फिर दुध बोर्दी ग्राम में प्लॉट संख्यांक 19/2-3, 16/1-19/1-19/4, 15, 8/1, 6/1, 7/4, 7/11, 7/12 से होकर आगे जाती है और दुध बोर्दी और साओनेर ग्रामों की सम्मिलित सीमा पर बिन्दु "ज" पर मिलती है।
- ज—झ रेखा दुध बोर्दी और साओनेर ग्रामों की सम्मिलित सीमा के साथ-साथ जाती है और बिन्दु "झ" पर मिलती है।
- झ—ञ रेखा दुध बोर्दी ग्राम में प्लॉट संख्यांक 5/12, 7/1, 8/1, 15, 19/2-3, 63, 69-70 और 71 से होकर जाती है और बिन्दु "ञ" पर मिलती है।
- ञ—ट रेखा दुध बोर्दी ग्राम में प्लॉट संख्यांक 74 और 75 से होकर जाती है और उसी ग्राम के प्लॉट संख्यांक 75 में बिन्दु "ट" पर मिलती है।
- ट—ड रेखा दुध बोर्दी ग्राम में प्लॉट संख्यांक 75 से होकर जाती है और फिर नीलगांव ग्राम में प्लॉट संख्यांक 1/1-2-3, 2/1,

3/2, 4/1, 53/2, 69-70, 69-70 ,  
1 2  
69-70 69-71 69-71 — 71  
3 4 2 5 1 2

से होकर आगे जाती है और बिन्दु "ड" पर मिलती है।

ड—ड रेखा, नीलगांव ग्राम में प्लॉट संख्यांक  
69-70 — 69-70 — 69-70 — 66-71  
1 2 3 4 2  
— 69-71 68 68 76 76 76  
5 1 1 2 1 2 3 ,  
89 89 88 90 86 91 95,  
3 1 1-2 ,

92 से होकर जाती है और फिर बोरगांव ग्राम में प्लॉट संख्यांक 25/1-2, 26, 105/2, 98/2 के; 98/1, 99/1-2, 97/1-2 से होकर जाती है और उसी ग्राम में प्लॉट संख्यांक 97/1-2 पर बिन्दु "ड" पर मिलती है।

ड—ड रेखा, बोरगांव ग्राम में प्लॉट संख्यांक 97/1-2, 26, 46/1-2, 84/1-2-3, 83, 82/1-2-3, 81, 79 से होकर जाती है और उसी ग्राम में प्लॉट संख्यांक 79, 77 और 78 की सम्मिलित सीमा बिन्दु "ड" पर मिलती है।

ड—ख रेखा, बोरगांव ग्राम में प्लॉट संख्यांक 77, 76, 46/1-2, 50/1 के, के एच-53, 50  
1 3 ,  
51 से होकर जाती है और उसी ग्राम में प्लॉट संख्यांक 53/1-50  
1 के-केएच  
में आरम्भिक बिन्दु "ख" पर मिलती है।

[सं० 19/41/83-सो० एल०]

## MINISTRY OF ENERGY

(Department of Coal)

New Delhi, the 30th December, 1983

S.O. 208.—Whereas by the notification of the Government of India in the Ministry of Energy, Department of Coal No. S.O. 1540 dated the 31st March, 1982 under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957) published in Part II, Section 3, Sub-section (ii) of the Gazette of India dated the 17th April, 1982, the Central Government gave notice of its intention to prospect for coal in 2850.076 hectares (approximately) or 7043.0 acres (approximately) of the lands in the locality specified in the Schedule annexed to that notification;

And whereas, the Central Government is satisfied that coal is obtainable in a part of the said lands;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 7 of the said Act, the Central Government hereby gives notice of its intention to acquire;

- (a) the lands measuring 241.39 hectares (approximately) or 596.49 acres (approximately) described in Schedule 'A' appended hereto;
- (b) the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 172.97 hectares (approximately) or 428.73 acres (approximately) described in Schedule 'B' appended hereto;

Note : 1. The plan bearing No. C-1(E)/III FR/261-583 dt. 13-5-83 of the area covered by this notification may be inspected in the Office of the Collector, Nagpur (Maharashtra) or in the Office of the Coal Controller, 1, Council House Street, Calcutta or in the Office of Western Coalfields Limited (Revenue Section), Coal Estate, Civil Lines, Nagpur-1 (Maharashtra).

Note : 2. Attention is hereby invited to the provisions of section 3 of the aforesaid Act which provides as follows :

Objections to acquisition. —“(1) Any person interested in any land in respect of which a notification under section 7 has been issued may within thirty days of the issue of the notification object to the acquisition

of the whole or any part of the land or of any rights in or over such land.

Explanation.—It shall not be an objection within the meaning of this section for any person to say that he himself desires to undertake mining operations in the land for the production of coal and that such operations should not be undertaken by the Central Government or by any other person.

(2) Every objection under sub-section (1) shall be made to the competent authority in writing and the competent authority shall give the objector an opportunity of being heard either in person or by a legal practitioner and shall, after hearing all such objections and after making such further enquiry, if any, as he thinks necessary, either makes a report in respect of the land which has been notified under sub-section (1) of section 7 or of rights in or over such land or make different reports in respect of different parcels of such land or of rights in or over such land to the Central Government, containing his recommendations on the objections together with the record of the proceedings held by him for the decision of that Government.

(3) For the purpose of this section, a person shall be deemed to be interested in land who would be entitled to claim an interest in compensation if the land or any rights in or over such land were acquired under this Act.”

Note : 3. The Coal Controller, 1, Council House Street, Calcutta, has been appointed by the Central Government as the competent authority under the Act.

#### SCHEDULE 'A'

(Saoner Block (Nagpur Area))

District Nagpur (Maharashtra)

#### ALL-RIGHTS

Sl. No.	Village	Pattwari Sazai Circle No.	Tahsil	District	Area in hectares		Total	Remarks
					Private land	Government land		
1	2	3	4	5	6	7	8	9
1.	Saoner	34	Saoner	Nagpur	8.30	0.18	8.30	Part
2.	Borason (Bujruk Dhot)	31	Kalmeswar	..	—	7.70	7.70	Part
3.	Waghoda	23	..	..	111.35	4.79	116.14	Part
4.	Umari (Arole)	33	..	..	104.10	4.55	108.65	Part
TOTAL :					223.77	17.62	241.39	

TOTAL AREA : 241.39 hectares (approximately)

OR

596.49 acres (approximately)

Plot numbers to be acquired in village Saoner : 644(P), 645(P), 739/1(P), 739(4), 741-742-743(P), 744/1(P), 744/2, 744/3 (P), 745(P) and 746(P)

Plot numbers to be acquired in village Borgaon (Bujruk Dhote): 50/1 K, Kh-53/1(P).

Plot numbers to be acquired in village Waghoda: 4/1(P), 13/1(P), 27(P), 28(P), 29 to 31, 32(P), 33, 34/1(P), 34(2)(P), 34/3, 34/4(P), 34/5, 35, 36/1(P), 36(2), 37/1, 37/2, 38, 39/1, 39/2, 40/1, 40/2, 41-42-44, 43, 45, 46, 47/1, 47/2, 48/1 to 48/6, 49/1, 49/2, 50 to 52, 53/1 to 53/3, 54 to 59, 60/1 to 60/5, 61, 62(P), 63/1, 63/2(P), 64-65/1(P), 65/3(P), 76/1 to 76/3, 76/4(P), 76/5, 76/6(P), 76/7(P), 76(8), 76/9(P), 76/10(P), 84(P), 85(P), 86(P), 87/1, 87/2, 88, 89, 90/1, to 90/3, 91, 92/1, 92/2-4, 92/3, 93, 94/1-2, 94/3, 94/4, 95, 96, 97/1, 97/2, 98/1, to 98/4, 99, 100, 101/1, 101/2, 102/1, 102/2, 103/1, 103/2, 104 to 107, 108/1(P), 108/2(P), 108/3, 108/4, 108/5(P), 108/6, 109(P), 110/1, and 110/2(P)

Plot numbers to be acquired in village Umari (Arole): 33(P), 38/1-2(P), 56/1(P), 56/2, 58/1 to 58/5, 58/6(P), 58/7(P), 59/1, 59/2, 60/1, 60/2, 61(P), 62(P), 63, 64/2-84/2(P), 64/1, 65/1, 65/2, 65/3(P), 66/1(P), 66/2(P), 67/3(P), 68/3-82/2(P), 79/2(P), 79/3(P), 80/1-2(P), 80/4(P), 80/5(P), 80/6, 80/7(P), 80/9, 80/10, 81/1K-81/3K-83/1-81/9-81/10, 81/1, 81/2, 81/3, 81/4-81/5, 81/6(P), 81/7(P), 81/8(P), 83/1, 83/2, 83/3(P), 84/1, 85/1, 85/2-87/1, 86/1, 3, 4, 5, 86/2, 87/2, 88/1, to 88/3, 89/1 to 5, 89/6, 90/1, 90/2, 91(P), 92/1-92/3, 92/2, 93/1 to 93/3, 94/1(P), 94/2(P), 95(P), 96-97(P), 98(P), 100/3(P), 100/4, 101(P), 102(P), 103, 104/1, to 104/6, 105/1, to 4, 106, 107, 108/1 to 108/4, 109, 110/1, 110/2, 111/1, 111/2, 112/1, to 112/4, 113/1, 113/2, 114, 115, 116/1-117/1, 116/2-117/2, 116/3-117/3, 118(P), 119/1(P), 119/2, 119/3(P), 119/4, 120 and 121/2(P).

#### Boundary Description :

A—B Line passes partly through village Waghoda in plot numbers 27, 65/3, 65/1-64, 63/2, 62, 76/7/6, 76/7, 76/10 76/4, 76/9, 84, 85, 86, 108/2, 100/1, 100/5, 109, 110/2, and partly through village Bor gaon in plot number 50/1 K-Kh-53/1 and meets in the same plot at point 'B'.

B—C Line passes partly, through village Borgaon in plot number 50/1K-Kh-53/1, partly along the common boundary of villages Borgaon and Waghoda and then proceeds through village Umari in plot numbers 121/2, 119/3, 119/1, 118, 80/8, 80/7, 80/4, 80/1-2, 80/5, 79/3, 79/2, 81/6, 81/7, 81/8, 83/3, 68/3, 82/2, 84/2, 67/3, 66/2, 66/1, 65/2-65/3 and then through village Saoner in plot numbers 745 and 746 and meets on the common boundary of plot numbers 746 and 736 of village Saoner at point 'C'.

C—D Line passes through village Saoner in plot numbers 746, 741-742-743, 744/3, 744/1, 739/1, 645 and 644 and meets in plot number 644 of the same village at point, 'D'.

D—A Line passes partly through village Saoner in plot number 644, partly through village Umari in plot numbers 56/1, 58/6, 58/7, 61, 62, 91, 94/2, 94/1, 95, 96-97, 98, 100/3, 101, 102, 38/1-2, 33 and partly through village Waghoda in plot numbers 36/1, 4/1, 34/1, 34/2, 34/4, 32, 13/1, 28 and 27 and meets in plot number 27 of village Waghoda at the starting point 'A'.

#### SCHEDULE 'B'

Saoner Block (Nagpur Area)

District Nagpur (Maharashtra)

#### MINING RIGHTS

Sl. Village No.	Patwari Saza/ Circle No.	Tehsil	District	Area in hectares		Total	Remarks	
				Private land	Govt. land			
1	2	3	4	5	6	7	8	9
1. Saoner	34	Saoner	Nagpur	188.17	5.27	193.44	Part	
2. Borgaon (Bujruk Dhote)	31	Kalmeswar	„	86.53	53.14	139.67	Part	
3. Umari (Arole)	33	„	„	36.05	1.21	37.26	Part	
4. Nilgaon	31	„	„	55.95	0.30	56.25	Part	
5. Dudh Bardi (Lodhi)	10	„	„	17.50	28.85	46.35	Part	
TOTAL :				384.20	88.77	472.97		

TOTAL AREA : 472.97 hectares (approximately)

OR

1168.73 acres (approximately)

Plot numbers to be acquired in village Saoner : 614(P), 645(P), 646/1(P), 646/2(P), 647, 648(P), 649(P), 650-651, 652/1, 652/2, 653, 654/2(P), 654/3(P), 655(P), 656/1 to 656/3, 657/1, 657/2, 658, 659, 660(P), 661(P), 663(P), 666(P), 667/1(P), 667/2(P), 669(P), 685(P), 686(P), 687/1, 687/2(P), 688, 689-690/2, 690/1, 691, 692(P), 693(P), 694-695(P), 696(P), 697/2(P), 697/3, 697/4, 697/6(P), 698(P), 699, 700/1, 700/2, 701/1, 701/2, 703/1(P), 704/1(P), 704/2-705, 706, 707-715/1, 708, 709/1 to 709/3, 710, 711/1, 711/2, 711/3-712/1, 711/4, 711/5, 712/2 to 712/4, 713-714, 715/2, 716, 717/1, 717/2, 718/1-3, 718/2, 718/4 to 718/8, 719 to 722, 23/1-2, 724, 25/1, 725/2, 726/1, 726/2, 727 to 730, 731/1, 731/2, 732/1 to 732/3, 733, 734/1 to 734/3, 735/1, 735/2, 736, 737/1, 737/2, 738/1, 738/2, 739/1(P), 739/2, 739/3, 739/5, 740, 741-742-743(P), 744/1(P), 744/3(P), 745(P), 746(P), 747, 748/1, 748/2, 749/1, 749/2, 750 to 752, 753/1, 753/2, 754/1, 754/2, 755/1, 755/2, 755/3-756, 757/1, 757/2, 758 to 774, 775/1, 775/2, 776, 777/1-778/1-779/2, 777/2-778/2, 779/1 and 779/3.

Plot numbers to be acquired in village Borgaon (Buiruk Dhote) : 1 to 5, 6/1-2, 7/1, 7/2, 8/1-2, 9 to 14, 15/1, 15/2, 16/1-1/4, 16/2, 17/1 to 17/13, 18-19, 20, 21/1, to 6, 22/1-2, 23, 24/1 to 3, 25/1-2(P), 26(P), 27/1 to 27/3, 28/1, 28/2, 28/3, 28/4-5, 29-30, 31/1-2-3-7, 31/5-6, 32/1 to 32/4, 33, 34, 35/1K, 35/1 Kh, G, 35/2, 36, 37/1 to 4, 38/1 to 38/4, 39 to 43, 44/1 to 4-45/1, 44/5-6, 45/2-4-5, 45/3, 46/1-2(P), 47, 48-49-50/2, 50/1K-kh53/1(P), 50/3(P), 51-52(P), 76(P), 77(P), 79(P), 80-81(P), 82/1-2-3(P), 83(P), 84/1-2-3(P), 97/1-2 (P), 98/1(P), 98/2K (P), 99/1-2(P), 99/1-2(P), and 105/2(P).

Plot numbers to be acquired in village Umori (Arole) : 64/2-84/2(P), 65/2-3(P), 66/1(P), 66/2(P), 67/1, 67/2, 67/3(P), 67/4, 68/3-82/2(P), 68/1-82/1, 68/2, 69, 70/1-2, 71 to 73, 74/1 to 74/3, 75, 76, 77/1-77/2, 78/1, 78/2, 79/1, 79/2(P), 79/3(P), 79/4 to 79/6, 80/1-2(P), 80/3, 80/4(P), 80/5(P), 80/7(P), 80/8, 81/6(P), 81/7(P), 81/8(P), 83/3(P), 118(P), 119/1(P), 119/3(P), 121/1, 121/2(P) and 121/3.

Plot numbers to be acquired in village Nilgaon : 1/1-2-3(P), 2/1(P), 3/2(P), 4/1(P), 58/2(P), 68/1(P), 68/2(P), 69/1-70/1-69/2-70/2-69/3-70/3-69/5-71/1-69/4-71/2(P), 72/1, 73/1, 72/2-73/2, 74/1, 74/2, 74/3-4, 74/5 to 74/8, 75/1 to 75/3, 76/1(P), 76/2(P), 76/3(P), 77/1, 77/2-77/7, 77/3-77/6, 77/4, 77/5-77/8, 78/1, 78/2, 79/1 to 79/3, 80, 81/1 to 81/4, 82, 83, 84/1-84/2, 85/1, 85/2, 86(P), 87, 88(P), 89/1(P), 89/2, 89/3(P), 90/1-2(P), 91(P), 92(P), and 95(P).

Plot numbers to be acquired in village Dudh Bardi (Lodhi) : 6/1(P), 7/1(P), 7/4(P), 7/11(P), 7/12(P), 8/1(P), 15(P), 16/1-19/1-19/4(P), 17-18, 19/2-3(P), 68(P), 69-70(P), 71(P), 72, 73, 74(P) and 75(P).

#### Boundary Descriptions

- B-C As per boundary description for All Right Area.
- C-E Line passes along the boundary C-D of All Right Area through village Saoner in plot numbers 746, 741-742-743, 744/3, 744/3, 739/1, to 645, 644 and meets in plot number 644 at point 'E'.
- E-F Line passes through village Saoner in plot numbers 644, 646/1, 646/2, 648, 649, 645/2, 654/3, 655, 661, 660, 663, 666, 667/2, 667/1 and meets in plot numbers 667/1 at point 'F'.
- F-G Line passes through village Saoner in plot numbers 667/1, 669, 693, 694-95, 996, 697/6, 697/2, 698 and then along the common boundary of plot numbers 701/2 and 702 and meets at points 'G'.
- G-H Line passes partly through village Saoner in plot numbers 704/1, 703/1, 692, 687/2, 686, 685 then proceeds through village Dudh Bardi in plot numbers 19/2-3, 16/1-19/1-19/4, 15, 8/1, 6/1, 7/4,

7/11, 7/12 and meets on the common boundary of villages Dudh Bardi and Sangi at point 'H'.

- H-I Line passes along the common boundary of villages Dudh Bardi and Sangi and meets at point 'I'.
- I-J Line passes through village Dudh Bardi in plot numbers 7/12, 7/1, 8/1, 15, 19/2-3, 68, 69-70 and 71 and meets at point 'J'.
- J-K Line passes through village Dudh Bardi in plot numbers 74 and 75 and meets in plot number 75 of the same village at point 'K'.
- K-L Line passes through village Dudh Bardi in plot number 75 and then proceeds through village Nilgaon in plot numbers 1/1-2-3, 2/1, 3/2, 4/1, 58/2, 69-70/1, 69-70/2, 69-70/3, 69-71/4-2, 69-71-71/5/1/2 and meets at point 'L'.
- L-M Line passes through villages Nilgaon in plot numbers 69-70/1, 69-70/2, 69-70/3, 69-71-42-69-71/5-1, 68/1, 68/2, 76/1, 76/2, 76/3, 89/3, 89/1, 88, 90/1-2, 86, 91, 95, 92 and then proceeds through village Borgaon in plot numbers 25/1-2, 26, 105/2, 98/2K, 98/1, 99/1-2, 97/1-2 and meets in the same village in plot number 97/1-2 at point 'M'.
- M-N Line passes through village Borgaon in plot numbers 97/1-2, 26, 46/1-2, 84/1-2-3, 83, 82/1-2-3, 81, 79, and meets in the same village in the common boundary of plot numbers 79, 77 and 78 at point 'N'.
- N-B Line passes through village Borgaon in plot numbers 77, 76, 46/1-2, 50/1K, Kh-53/1, 50/3, 51 and meets in the same village in plot numbers 53/1-50/1K. Kh at the starting point 'B'.

[No. 19/41/83—CL]

नई दिल्ली, 2 जनवरी, 1984

का० आ० 209—केंद्रीय सरकार ने, कोयला धारक क्षेत्र (अर्जन और विकास) अधिनियम, 1957 (1957 का 20) की धारा 7 की उपधारा (1) के अधीन भारत सरकार के ऊर्जा मंत्रालय (कोयला विभाग) की अधिसूचना संख्या 1563, तारीख 1 मार्च, 1983 द्वारा जो भारत के राजपत्र तारीख 19 मार्च, 1983 के प्रकाशित की गयी थी उस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट परिधन में भूमि का अर्जन करने के अपने आग्रह की सूचना दी थी;

और, पृथक् भूमि के अर्जन के बारे में कोई आक्षेप नहीं किया गया था;

और, केंद्रीय सरकार का महागात्र सरकार से परामर्श करने के पश्चात् यह समाधान हो गया है कि—

(क) इससे संलग्न अनुसूची "क" में उल्लिखित 676.79 हेक्टर (लगभग) या 672.42 एकड़ (लगभग) माप की भूमि का ; और

(ख) इससे संलग्न अनुसूची "ख" में उल्लिखित 724.18 हेक्टर (लगभग) या 1789.52 एकड़ (लगभग) माप की भूमि में खनिजों के खनन, खदानों खोद करने, उसका खुदाई करने और उन्हें

तलाश करने, उन्हें प्राप्त करने, उन पर कार्य करने और उन्हें ले जाने के अधिकारों का अर्जन किया जाए ;

अतः, अब, केन्द्रीय सरकार, उक्त अधिनियम की धारा 9 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करने हुए, यह घोषणा करती है कि—

- (i) उक्त अनुसूची 'क' उल्लिखित 676.79 हेक्टर (लगभग) या 1672.42 एकड़ (लगभग) भाग की भूमि का ; और
- (ii) उक्त अनुसूची "ख" में उल्लिखित 724.18 हेक्टर (लगभग) या 1789.52 एकड़ (लगभग)

भाग की भूमि में खनिजों के खनन, खदान, खोर करने; उसकी खुदाई करने और उन्हें तलाश करने, उन्हें प्राप्त करने, उन पर कार्य करने और उन्हें ले जाने के अधिकारों का अर्जन किया जाता है ।

इस अधिसूचना के अधीन आने वाले क्षेत्र के रेखांक सं० सी-1(ई)/III/जे० आर/263-883 तारीख 25-5-83 का निरीक्षण कलक्टर चन्द्रपुर (महाराष्ट्र) के कार्यालय में या कोयला नियंत्रक, 1, काउंसिल हाउस स्ट्रीट, कलकत्ता के कार्यालय में या धेस्टन कोलफील्ड्स लिमिटेड (राजस्थान अनुभाग) कोटा ऐंस्टेट मिनिन लाइन्स नागपुर-440001 (महाराष्ट्र) के कार्यालय में किया जा सकता है ।

### अनुसूची "क"

सास्ती विद्युत परियोजना

नर्धा घाटी कोयला क्षेत्र

जिला चन्द्रपुर, (महाराष्ट्र)

सभी अधिकारी

क्रम सं०	ग्राम	पटवारी साप्ता/सकिल	संख्या तहसील	जिला	क्षेत्र हेक्टर में	टिप्पणियाँ
1. सारस्ती		सास्ती	राजुरा	चन्द्रपुर	387.77	भाग
2. गौरी		गौरी	राजुरा	चन्द्रपुर	289.02	भाग

कुल क्षेत्र : 676.67 हेक्टर (लगभग)

या 1672.42 एकड़ (लगभग)

सारस्ती ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक :

217(भाग), 218(भाग), 221(भाग), 222, 223, (भाग)  
224/2(भाग), 225 से 230, 231/1, 231/2, 232 से  
234, 235/1, 235/2, 235/3, 236 से 242, 243  
(भाग), 244 से 253, 254/1, 254/2, 255/1,  
255/2, 256, 258, 1(भाग), 258, 2 (भाग),  
259/1 (भाग), 259/2 (भाग), 259/3, 260,  
261, 262 (भाग), 263 (भाग), 264 (भाग),  
265(भाग), 266, 267 268(भाग), 269 से 275,  
276/1, 276/2, 276/3, 277 से 285, 286/1, 286/2,  
287 से 295, 296/1, 296/2, 297, 298, 299/1,  
299/2, 300/1, 300/2, 301, 302/1, 302/2, 303, से  
309, 310/1, 310/2, 311, 312/1, 312/2, 313 से  
318, 319/1, 319/2, 319/3, 320 से 337,  
338/1, 338/2, 339, 340/1ए, 340/1बी, 340/1सी,  
340/1डी, 340/2, 341 से 343, 344/1, 344/2, 344/3,  
344/4, 345/1, 345/2, 345/3, 345/4, 345/5,  
346, 347/1, 347/2, 348 से 352, 471 और सबक  
का भाग ।

गौरी ग्राम में अर्जित किए जाने वाले प्लॉट संख्यांक :

93, 94/1, 94/2, 94/3, 94/4, 95 से 97, 98/1,

98/2, 99 से 102, 103/1, 103/2, 104 से 107, 108/1,  
108/2, 109 से 125, 191 (भाग), 192, 193, 194/1,  
194/2, 194/3, 195, 196/1, 196/2, 197/1, 197/2,  
197/3, 198 से 208, 209/1, 209/2, 209/3, 210  
(भाग), 211 (भाग), 212 (भाग), 214 (भाग), 215/1  
(भाग), 215/2 (भाग), 216 (भाग), 217 (भाग),  
218 से 221, 222 (भाग), 223 (भाग), 224,  
225/1, 225/2, 225/3, 226/1, 226/2, 227 से  
248, 249/1 (भाग), और 249/2 (भाग) ।

सीमा वर्णन

क—ख

रेखा, सास्ती ग्राम में से प्लॉट संख्यांक  
474 की उत्तरी सीमा पर से  
जाती है और फिर ग्राम-सड़क और  
सास्ती नाले की दक्षिणी सीमा के साथ-  
साथ जाती है तथा ग्राम सास्ती और  
गौरी के सम्मिलित सीमा पर बिन्दु "ख"  
पर मिलती है ।

ख—ग

रेखा, सास्ती नाले की पूर्वी सीमा के  
साथ-साथ ग्राम गौरी में से जाती है और  
प्लॉट संख्यांक 192, 190 और 191

की सम्मिलित सीमा पर बिन्दु “ग” पर मिलती है।

ग—घ रेखा ग्राम गौरी के प्लॉट संख्यांक 191, 211, 210, 212, 217, 215/1, 215/2, 216, 214, 222, 223 में से होकर जाती है और ग्राम सड़क की उत्तरी सीमा तथा प्लॉट संख्यांक 223 और 224 की सम्मिलित सीमा पर बिन्दु “घ” पर मिलती है।

घ—ङ रेखा ग्राम सड़क की उत्तरी सीमा के साथ-साथ ग्राम गौरी से होकर जाती है और प्लॉट संख्यांक 248 और 249/2 की सम्मिलित सीमा पर बिन्दु “ङ” पर मिलती है।

ङ—च रेखा ग्राम गौरी के प्लॉट संख्यांक 249/2 में से होकर जाती है और तब ग्राम सास्ती के प्लॉट संख्यांक 243 में से होकर ग्राम सास्ती और माटा की सम्मिलित सीमा के साथ-साथ होकर

ग्राम सड़क की पश्चिमी सीमा के साथ-साथ जाती है और सास्ती कोयला खान की पट्टाधृति सीमा पर बिन्दु “च” पर मिलती है।

च—छ रेखा सास्ती ग्राम में सास्ती कोयला खान की विद्यमान पट्टाधृति सीमा के साथ-साथ प्लॉट संख्यांक 224/2, 223, 217, 218, 221, 258/2 में से होकर जाती है और प्लॉट संख्यांक 256 और 258/2 की सम्मिलित सीमा पर बिन्दु “छ” पर मिलती है।

छ—क रेखा, ग्राम सास्ती में से होकर सास्ती कोयला खान की विद्यमान पट्टाधृति सीमा के साथ-साथ प्लॉट संख्यांक 258/2, 258/1, 259/1, 249/2, 263, 262, 268, 264, 265, से होकर जाती है और प्लॉट संख्यांक 474 और 475 की सम्मिलित सीमा पर आरंभिक बिन्दु “क” पर मिलती है।

#### अनुसूची “ख”

सास्ती विद्युत परियोजना  
वर्धा बाटी कोयला क्षेत्र  
जिला चन्द्रपुर (महाराष्ट्र)

#### खतम अधिकार

क्रम सं०	ग्राम का नाम	पट्टाकारी साम्रा/सर्किल सं०	तहसील	जिला	क्षेत्र हेक्टर में	टिप्पणियां
1.	सास्ती	सास्ती	राजुरा	चन्द्रपुर	197.53	भाग
2.	माटा	अहेरी	राजुरा	चन्द्रपुर	99.86	भाग
3.	गौरी	गौरी	राजुरा	चन्द्रपुर	334.14	भाग
4.	धोपतला	राजुरा	राजुरा	चन्द्रपुर	92.65	भाग

कुल क्षेत्र : 724.18 हेक्टर (लगभग)

या 1789.52 एकड़ (लगभग)

ग्राम सास्ती में अर्जित किए जाने वाले प्लॉट संख्यांक : 10 (भाग), 11, 12/1 (भाग), 12/2 (भाग), 12/3 (भाग), 12/4, 14 (भाग), 15, 16, 17/1, 17/2, 18 से 22, 23/1 (भाग), 23/2 (भाग), 24 (भाग), 37 (भाग), 38/1 (भाग), 38/2 (भाग), 41 (भाग), 167, 168 (भाग), 169 (भाग), 170 (भाग), 171, 172, 173/1 (भाग), 173/2, 243 (भाग), 353 से 355, 356 (भाग), 357, 358 (भाग), 359 (भाग), 368 (भाग), 369 (भाग), 370 (भाग), 397/1 (भाग), 397/2, 398/2 (भाग), 399, 400, 401/1, 401/2, 402/1 (भाग), 402/2, 403 (भाग), 404,

405 (भाग), 406, 407, 408 (भाग), 409 (भाग), 435/1 (भाग), 435/2 (भाग), 436 (भाग), 437 (भाग), 438, 439/1, 439/2, 440 से 455, 456/1, 456/2, 457, 458, 459/1, 459/2, 460 से 473, 475 (भाग), 476 (भाग), नाला (भाग) और सड़क का भाग।

ग्राम माटा में अर्जित किए जाने वाले प्लॉट संख्यांक 27 से 30, 31 (भाग), 32/1, 32/2, 33, 34, 35/1, 35/2, 36 से 39, 40/1, 40/2, 41, 42 (भाग), 43, 44, 45/1, 45/2, 45/3, 46/1, 46/2, 46/3, 46/4, 47 से 50, 51 (भाग), 52 (भाग), 53 (भाग),



54 (भाग), 55 (भाग), सड़क (भाग), और नाला का भाग।

ग्राम गौरी में अर्जित किए जाने वाले प्लॉट संख्यांक :  
 1 से 9, 10 (भाग), 11 (भाग), 12 (भाग), 15 (भाग), 31 (भाग), 41 (भाग), 42/1, 42/2 (भाग), 42/3 (भाग), 43 से 49, 50 (भाग), 51 (भाग), 52 (भाग), 53 (भाग), 82 (भाग), 83 (भाग), 84 (भाग), 86 (भाग), 87 (भाग), 88 (भाग), 89 (भाग), 90 से 92, 126 से 131, 132/1, 132/2, 133/1, 133/2, 133/3, 134, 135, 136/1, 136/2, 137/1, 137/2, 137/3, 138/1, 138/2, 139 (भाग), 140 (भाग), 141 (भाग), 142 से 147, 148, (भाग), 149, 150/1, 150/2, 151 से 190, 191 (भाग), 210 (भाग), 211 (भाग), 212 (भाग), 213, 214 (भाग), 215/1 (भाग), 215/2 (भाग), 216 (भाग), 217 (भाग), 222 (भाग), 223 (भाग), 249/1 (भाग), 249/2 (भाग), 250 (भाग), 251 (भाग), 252/1, 252/3 (भाग), 264 (भाग), 265 (भाग), 274 (भाग), 275, 276 (भाग), 277 (भाग), 279 (भाग), 280, 281, 282 (भाग), 283/1, 283/2, 283/3, 283/4, 284/1, 284/2 (भाग), 284/3, 284/4 (भाग), 284/5 (भाग), 284/6 (भाग), 285/2 (भाग), 286 (भाग), 289 (भाग), 290 (भाग), 291 (भाग), 293 (भाग), 416/1, 416/2 (भाग), 417 (भाग), 418 से 422, 423/1, 423/2, 424 से 427, 428/1, 428/2, 429, 430/1, 430/2, 430/3, 430/4, 431 (भाग), 432 (भाग), 433 (भाग), 435 (भाग), 436/1, 436/2 (भाग), 436/3 (भाग), 437 (भाग), 438/2, (भाग), 439 (भाग), 440 (भाग), 517 (भाग), 518 (भाग), 519 से 521, 522 (भाग), 523, गोथान, नाला (भाग) और सड़क का भाग।

ग्राम धोपतला में अर्जित किए जाने वाले प्लॉट संख्यांक :  
 50 (भाग), 51 (भाग), 56 (भाग), 57 (भाग), 58 (भाग), 59 (भाग), 60 (भाग), 61, 62 (भाग), 63 (भाग), 64 (भाग), 65 (भाग), 66 (भाग), 67 (भाग), 75 (भाग), 76 से 79, 80 (भाग), 81, 82 (भाग), 83 (भाग), 89 (भाग), और सड़क का भाग।

सीमा वर्णन :

क—ख

ख—ग

ग—घ

घ—ङ

ङ—च

च—ज

सभी अधिकार क्षेत्र के लिए उपर्युक्त सीमा वर्णन के अनुसार।

च—ज

रेखा, ग्राम सास्ती में प्लॉट संख्यांक 173/1 170 से 168 में से होकर जाती है फिर ग्राम धोपतला में प्लॉट संख्यांक 82, 83, 80, 89, 88, 67, 66, 65, 64, 63, 62, 51, और 50 से होकर जाती है और जो सास्ती कोयला खान की विद्यमान पट्टाधृति सीमा भी है और ग्राम धोपतला और राजपुरा की सम्मिलित सीमा पर बिन्दु "ज" पर मिलती है।

ज—झ

रेखा, ग्राम धोपतला में प्लॉट संख्यांक 51, 60, 59, 58, 57, 56, 75, में से होकर जाती है, फिर राम माटा में प्लॉट संख्यांक 55, 53, 52, 51, 31 में से होकर जाती है और प्लॉट संख्यांक 30, 29, 27, की दक्षिणी सीमा के साथ-साथ जाकर ग्राम माटा और गौरी की सम्मिलित सीमा पर बिन्दु "झ" पर मिलती है।

झ—ञ

रेखा, प्लॉट संख्यांक 250, 251, 252/3, 264, 265, 274, 276, 277, 279, 28/2, 293, 291, 290, 289, 284/4, 284/5, 284/2, 284/6, 285, 286, 416/2, 417, 431 432, 433 में से होकर जाती तथा पौनी पट्टे की विद्यमान पट्टाधृति सीमा पर प्लॉट संख्यांक 435 में बिन्दु "ञ" पर मिलती है।

ञ—ट

रेखा, ग्राम गौरी के प्लॉट संख्यांक 435, 436/3, 436/2, 437, 438/2, 439, 440, 522, 518, 517, 11, 12, 15, 148, 141, 140, 139, 41, 42/3, 42/2, 31, 50 और 51 में से होकर जाती है, जो पौनी पट्टे के विद्यमान पट्टाधृति क्षेत्र की पूर्वी सीमा भी है और प्लॉट संख्यांक 51, 594 की सम्मिलित सीमा पर बिन्दु "ट" पर मिलती है।

ट—ड

रेखा, गौरी ग्राम के प्लॉट संख्यांक 52, 53, 89, 87, 86, 84, 83, 82 में से होकर जाती है फिर सास्ती ग्राम के प्लॉट संख्यांक 359, 358, 356, 368, 369, 370, 398/2, 397/1, 402/1, 403, 405, 409, 435/1, 435/2, 436, 24, 23/2, 23/1, 476, 37 में से होकर जाता है जो कोयला भारक

क्षेत्र (अर्जन और विकास) अधिनियम, 1957 की धारा 9 (1) के अधीन की अधिसूचना सं. 2241 तारीख 4-8-1982 द्वारा अजित बलारपुर विस्तारण, ब्लॉक 1 सम्मिलित सीमा भी है तथा बर्धा नदी के दक्षिणी किनारे पर बिन्दु "ठ" पर मिलती है।

ब--ड रेखा, सास्ती ग्राम में बर्धा नदी की पश्चिमी सीमा के साथसाथ जाती है और बिन्दु "ड" पर मिलती है।

ड--क रेखा, ग्राम सास्ती में प्लॉट संख्यांक 37, 38/1, 38/2, 476, 41, 14, 12/1, 12/2, 12/3, 10 और 475 में से होकर जाती है जहाँ विद्यमान सास्ती कोयला खान की पट्टाधृति सीमा भी है तथा प्लॉट संख्यांक 474 और 475 की सम्मिलित सीमा पर आंशिक बिन्दु 'क' पर मिलती है।

[सं. 19/42/83-मी० एल०]

समर्थ सिंह, अवर सचिव

New Delhi, the 2nd January, 1984

S.O. 209.—Whereas by the notification of the Government of India in the Ministry of Energy (Department of Coal) No. S.O. 1563 dated the 1st March, 1983 under sub-section (i)

of section 7 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957) and published in the Gazette of India dated the 19th March, 1983 the Central Government gave notice of its attention to acquire lands in the locality specified in the Schedule annexed to that notification ;

And Whereas no objection was made to the acquisition of the land aforesaid ;

And Whereas the Central Government after consulting the Government of Maharashtra is satisfied that :

(a) the lands measuring 676.79 hectares (approximately) or 1672.42 acres (approximately) described in Schedule 'A' appended hereto ; and

(b) the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 724.18 hectares (approximately) or 1789.52 acres (approximately) described in the said Schedule 'B' appended here to ; should be acquired ;

Now, therefore in exercise of the powers conferred by sub-section (i) of Section 9 of the said Act, the Central Government hereby declares that

(i) the lands measuring 676.79 hectares (approximately) or 1672.42 acres (approximately) described in the said Schedule 'A' and

(ii) the rights to mine, quarry, bore, dig and search for, win, work and carry away minerals in the lands measuring 724.18 hectares (approximately) or 1789.52 acres (approximately) described in the said Schedule 'B' are hereby acquired.

The plan bearing No. C-1(E)/III/JR/263-583 dt. 25-5-83 of the area covered by this notification may be inspected in the office of the Collector, Chandrapur (Maharashtra) or in the Office of the Coal Controller, 1, Council House Street, Calcutta or in the Office of the Western Coal Fields Limited (Revenue Section), Coal Estate, Civil Lines, Nagpur-440001 (Maharashtra)

#### SCHEDULE 'A'

#### SASTI OPENCAST PROJECT WARDHA VALLEY COALFIELD DISTRICT CHANDRAPUR (MAHARASHTRA)

#### ALL RIGHTS

Sl. Village No.	Patwari Saza/ Circle No.	Tahsil	District	Area in hectares	Remarks
1. Sasti	Sasti	Rajura	Chandrapur	387.77	Part
2. Gauri	Gauri	Rajura	Chandrapur	289.02	Part

Total Area : 676.79 hectares (approximately)  
OR 1672.42 acie (approximately )

Plot numbers acquired in village Sasti : 217 (P), 218(P), 221(P), 222(P), 223(P), 224/2(P), 225 to 230, 231/1, 231/2, 232 to 234, 235/1, 235/2, 235/3, 236 to 242, 243(P), 244 to 253, 254/1, 254/2, 255/1, 255/2, 256, 258/1(P), 258/2(P), 259/1 (P), 259/2(P), 259/3, 260, 261, 262(P), 263 (P), 264(P), 265(P), 266, 267, 268 (P), 269 to 275, 276/1, 276/2, 276/3, 277 to 285, 286/1, 286/2, 287 to 295, 296/1, 296/2, 297, 298, 299/1, 299/2, 300/1, 300/2, 301, 302/1, 302/2, 303 to 309, 310/1, 310/2, 311, 312/1, 312/2, 313 to 318, 319/1, 319/2, 319/3, 320 to 337, 338/1, 338/2, 339, 340/1A, 340/1B, 340/1C, 340/1D, 340/2, 341 to 343, 344/1, 344/2, 344/3, 344/4, 345/1, 345/2, 345/3, 345/4, 345/5, 346, 347/1, 347/2, 348 to 352, 474 and part of a road.

Plot numbers acquired in village Gauri : 93, 94/1, 94/2, 94/3, 94/4, 95 to 97, 98/1, 98/2, 99 to 102, 103/1, 103/2, 104 to 107, 108/1, 108/2, 109 to 125, 191(P), 192, 193, 194/1, 194/2, 194/3, 195, 196/1, 196/2, 197/1, 197/2, 197/3, 198 to 208, 209/1, 209/2, 209/3, 210(P), 211(P), 212(P), 214(P), 215/1(P), 215/2(P), 216(P), 217(P), 218 to 221, 222(P), 223(P), 224, 225, 225/1, 225/2, 225/3, 226/1, 226/2, 227 to 248, 249/1 (P) and 249/2 (P).

#### Boundary Description :

A-B Line passes through village Sasti on the northern boundary of plot No. 474 then proceeds along the southern boundary of village road and Sasti Nallah and meets on the common boundary of villages Sasti and Gauri at point 'B'.

B-C Line, passes through village Gauri along the eastern boundary of Sasti Nallah and meets on the common boundary of plot nos. 192, 190 and 191 at point 'C'.

C-D Line passes through village Gauri in plot nos 191, 211, 210, 212, 217, 215/1, 215/1, 216, 214, 222, 223 and meets on the northern boundary of village road and common boundary of plot nos. 223 and 224 at point 'D'.

D-E Line passes through village Gauri along the northern boundary of village road and meets on the common boundary of plot nos. 248 and 249/2 at point 'E'.

D-F	Line passes through village Gauri in plot nos. 249/2, 249/1 then proceeds through village Sasti in plot no. 243 and along the common boundary of villages Sasti and Matra then proceeds along the western boundary of village road and meets on the existing lease hold boundary of Sasti colliery at point 'F'.	G A	nos. 224/2, 223, 217, 218, 221, 258/2 and meets on the common boundary of plot nos. 256 and 258/2 at point 'G'.  Line passes through village Sasti along the existing leasehold boundary of Sasti colliery through plot nos. 258/2, 285/1, 259/1, 259/2, 263, 262, 268, 264, 265 and meets on the common boundary of plot nos. 474 and 475 at the starting point 'A'.
F-G	Line passes through village Sasti along the existing leasehold boundary of Sasti colliery through plot		

## SCHEDULE 'B'

Sasti Opencast Project

Wardha Valley Coalfield

District Chandrapur (Maharashtra)

## MINING RIGHTS

Sl. No.	Village	Patwari Saza/ Circle No.	Tahsil	District	Area in hectares	Remarks
1.	Sasti	Sasti	Rajura	Chandrapur	197.53	Part
2.	Matra	Aheri	-do-	-do-	99.86	Part
3.	Gauri	Gauri	-do-	-do-	334.14	Part
4.	Dhoptala	Rajura	-do-	-do-	92.65	Part

Total Area : 724.18 hectares (approximately)  
OR 1789.52 acres (approximately)

Plot numbers acquired in village Sasti : 10(P), 11, 12/1(P), 12/2(P), 12/3(P), 12/4, 14(P), 15, 16, 17/1, 17/2, 18 to 22, 23/1(P), 23/2(P), 24(P), 37(P), 38/1(P), 38/2(P), 41(P), 167, 168(P), 169(P), 170(P), 171, 172, 173/1(P), 173/2, 243(P), 353 to 355, 356(P), 357, 358(P), 359(P), 368(P), 369(P), 370(P), 370/1(P), 397/1(P), 397/2, 398/2(P), 399, 400, 401/1, 401/2, 402/1(P), 402/2, 403/(P), 404, 405(P), 406, 407, 408(P), 409(P), 435/1(P), 435/2(P), 436(P), 437(P), 438, 439/1, 439/2, 440 to 455, 456/1, 456/2, 457, 458, 459/1, 459/2, 460 to 473, 475(P), 476(P), Nallah (P) and part of the road.

Plot numbers acquired in village Matra: 27 to 30, 31(P), 32/1, 32/2, 33, 34, 35/1, 35/2, 36 to 39, 40/1, 40/2, 41, 42(P), 43, 44, 45/1, 45/2, 45/3, 46/1, 46/2, 46/3, 46/4, 47 to 50, 51(P), 52(P), 53(P), 54(P), 55(P), road (P), and part of a Nallah.

Plot numbers acquired in village Gauri : 1 to 9, 10(P), 11(P), 12(P), 15(P), 31(P), 41(P), 42/1, 42/2(P), 43/3(P), 43 to 49, 50(P), 51(P), 52(P), 53(P), 82(P), 83(P), 84(P), 86(P), 87(P), 88(P), 89(P), 90 to 92, 126 to 131, 132/1, 132/2, 133/1, 133/2, 133/3, 134, 135, 136/1, 136/2, 137/1, 137/2, 137/3, 138/1, 138/2, 139(P), 140(P), 141(P), 142 to 147, 148(P), 149, 150/1, 150/2, 151 to 190, 191(P), 210(P), 211(P), 212(P), 213, 214(P), 215/1(P), 215/2(P), 216(P), 217(P), 222(P), 223(P), 249/1(P), 249/2(P), 250(P), 251(P), 252/1, 252/3(P), 264(P), 265(P), 274(P), 275, 276(P), 277(P), 279(P), 280, 281, 282(P), 283/1, 283/2, 283/3, 283/4, 284/1, 284/2(P), 284/3, 284/4(P), 284/5(P), 284/6(P), 285(P), 286(P), 289(P), 290(P), 291(P), 293(P), 416/1, 416/2(P), 417(P), 418 to 422, 423/1, 423/2, 424 to 427, 428, 428/2, 429, 430/1, 430/2, 430/3, 430/4, 431(P), 432 (P), 433(P), 435(P), 436/1, 436/2(P), 436/3(P), 437(P), 438/2(P), 439/(P), 440(P), 517(P), 518(P), 519 to 521, 522(P), 523, Gaothan, Nallah (P) and part of the road.

Plot numbers acquired in village Dhoptala : 50(P), 51(P), 56(P), 57(P), 58(P), 59(P), 60(P), 61, 62 (P), 63(P), 64(P), 65(P), 66(P), 67(P), 75(P), 76 to 79, 80(P), 81, 82 (P), 83(P), 88(P), 89(P) and part of a road.

## Boundry description :

A—B }  
B—C }  
C—D }  
D—E }  
E—F }

As per boundary description indicated for All Rights area.

F—H

Line passes through village Sasti in plot nos. 173/1, 170, and 168, then proceeds through village Dhoptala in plot nos. 82, 83, 80, 89, 88, 67, 66, 65, 64, 63, 62, 51 and 50 which is also the existing lease hold boundary of Sasti Colliery and meets on the common boundary of villages Dhoptala and Rajura at point 'H'.

H—I

Line passes thorough village Dhoptala in plot nos. 51, 60, 59, 58, 57, 56, 75, then proceeds through village Matra in plot nos. 55, 54, 53, 52, 51, 31 and along the southern boundary of plot nos. 30, 29, 27 and meets on the common boundary of villages Matra and Gauri at point 'I'.

I—J

Line passes through village Gauri in plot nos. 250, 251, 252/3, 264, 265, 274, 276, 277, 279, 282, 293, 291, 290, 289, 284/4, 284/52, 84/2, 284/6, 285, 286, 416/2, 417, 431, 432, 433 and meets in plot no. 435 on the existing leasehold boundary of Pauni lease at point 'J'.

J—K

Line passes through village Gauri in plot nos. 435, 436/3, 436/2, 437, 438/2, 439, 440, 522, 518, 517, 11, 12, 15, 148, 141, 140, 139, 41, 42/3, 42/2, 31, 50 and 51 which is also the eastern boundary of the existing leasehold area of Pauni lease and meets on the common boundary of plot nos. 51, 54 at point 'K'.

K—L

Line passes through village Gauri in plot nos. 52, 53, 89, 87, 86, 84, 83, 82, then proceeds.

through village Sasti in plot nos. 359, 358, 356, 368, 369, 370, 398/2, 397/1, 402/1, 403, 405, 409, 435/1, 435/2, 436, 24, 23/2, 23/1, 476, 37 which is also a common boundary of Ballarpur Extension Block No. 1 acquired under section 9(1) of the Coal Bearing Areas (Acquisition and Development) Act, 1957 vide notification No. S.O. 2241 dated 4-6-82 and meets on the southern bank of the Wardha river at point 'L'.

L—M Line passes through village Sasti along the western boundary of the Wardha river and meets at point 'M'.

M—A Line passes through village Sasti in plot nos. 37, 38/1, 38/2, 476, 41, 14, 12/1, 12/2, 12/3, 10 and 475 which is also the leasehold boundary of existing Sasti colliery and meets on the common boundary of plots nos. 474 and 475 at the starting point 'A'.

[No. 19/42/83-CL]

SAMAY SINGH, Under Secy.

(पेट्रोलियम विभाग)

नई दिल्ली, 7 जनवरी, 1984

का० आ० 210—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि लोकहित में यह आवश्यक है कि गुजरात राज्य में जे० एन० ए० डी० से जोटाना-1 जी० जी० एस० तक पेट्रोलियम के परिवहन के लिए पाईपलाइन तेल तथा प्राकृतिक गैस आयोग द्वारा बिछाई जानी चाहिए।

और यतः यह प्रतीत होता है कि ऐसी लाइनों को बिछाने के प्रयोजन के लिए एतदुपाय अनुसूची में वर्णित भूमि में उपयोग का अधिकार अर्जित करना आवश्यक है।

अतः अब पेट्रोलियम और खनिज पाइपलाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (II) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार ने उसमें उपयोग का अधिकार अर्जित करने का अपना आशय एतद्वारा घोषित किया है।

बशर्ते कि उक्त भूमि में हितवद्ध कोई व्यक्ति, उस भूमि के नीचे पाईप लाइन बिछाने के लिए आक्षेप सक्षम प्राधिकारी, नल तथा प्राकृतिक गैस आयोग, निर्माण और देखभाल प्रभाग, मकरपुरा रोड, बड़ोदरा 9 को इस अधिसूचना की तारीख से 21 दिनों के भीतर कर सकेगा।

और ऐसा आक्षेप करने वाला हर व्यक्ति विनिर्दिष्ट यह भी कथन करेगा कि क्या वह यह चाहता है कि सुनवाई व्यक्तिगत हो या किसी विधि व्यवसायी की मार्फत।

अनुसूची

जे० एन० ए० डी० से जोटाना-1 जी० जी० एस० तक  
पाइप लाइन

राज्य :— गुजरात जिला और तालुका :—मेहसाणा

गांव	सं० नं०	हेक्टेयर	आर ई	सेन्टीएर
मोदीपुर	126	0	11	52
	125	0	03	00

[स० ओ—12016/154/83-प्र०]

(Department of Petroleum)

New Delhi, the 7th January, 1984

S.O. 210.—Whereas it appears to the Central Government that it is necessary in the public interest that for the transport of petroleum from JNAD to Jotana-1 GGS in Gujarat State pipeline should be laid by the Oil & Natural Gas Commission;

And whereas it appears that for the purpose of laying such pipeline, it is necessary to acquire the right of user in the land described in the schedule annexed hereto:

Now, therefore, in exercise of the powers conferred by sub-section (1) of the Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in the Land) Act, 1962 (50 of 1962), the Central Government hereby declares its intention to acquire the right of user therein:

Provided that any person interested in the said land may, within 21 days from the date of this notification, object to the laying of the pipeline under the land to the Competent Authority Oil & Natural Gas Commission, Construction & Maintenance Division, Makarpura Road, Vadodara (390009).

And every person making such an objection shall also state specifically whether he wishes to be heard in person or by a legal practitioner.

[No. O-12016/154/83-Prod.]

#### SCHEDULE

##### PIPELINE FROM J.N.A.D. TO JOTANA-1 GGS

State : Gujarat	District & Taluka : Mehsana			
Village	Survey No.	Hectare	Are	Centi-are
1	2	3	4	5
Modipur	126	0	11	52
	125	0	03	00

[No. O—12016/154/8-Prod.]

का० आ० 211—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि लोकहित में यह आवश्यक है कि गुजरात राज्य में एस० डी० ए० डी० में मोटवान जी० सी० एस० तक पेट्रोलियम के परिवहन के लिए पाईपलाइन तेल तथा प्राकृतिक गैस आयोग द्वारा बिछाई जानी चाहिए।

और यतः यह प्रतीत होता है कि ऐसी लाईनों को बिछाने के प्रयोजन के लिए एतद्वाचक अनुसूची में वर्णित भूमि में उपयोग का अधिकार अर्जित करना आवश्यक है।

अतः अब पेट्रोलियम और खनिज पाइपलाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (ii) द्वारा प्रदत्त शक्तियों का प्रयोग करने हुए केन्द्रीय सरकार ने उसमें उपयोग का अधिकार अर्जित करने का अपना आशय एतद्वारा घोषित किया है।

बशर्ते कि उक्त भूमि में हितबद्ध कोई व्यक्ति, उस भूमि के नीचे पाईप लाइन बिछाने के लिए आक्षेप सक्षम प्राधिकारी, तेल तथा प्राकृतिक गैस आयोग, निर्माण और देखभाल प्रभाग, मकरपुरा रोड, वडोदरा-9 को इस अधिसूचना की तारीख से 21 दिनों के भीतर कर सकेगा।

और ऐसा आक्षेप करने वाला हर व्यक्ति विनिर्दिष्ट यह भी कथन करेगा कि क्या वह यह चाहता है कि उसकी सुनवाई व्यक्तिगत हो या किसी विधि व्यवसायी की मार्फत।

#### अनुसूची

कूप नं० एस० डी० ए० डी० से मोटवान जी० सी० एस० तक  
पाइपलाइन

राज्य : गुजरात जिला : भरुच तालुका : अंकलेश्वर

गांव	ब्लॉक नं०	हेक्टेयर	एअरई	सेन्टीअर
रोहिद	292	0	07	80
	309	0	02	60
	292	0	04	55
	316	0	39	65
	326	0	50	70

[नं० O-12016/155/83/प्रोड०]

S.O. 211.—Whereas it appears to the Central Government that it is necessary in the public interest that for the transport of petroleum from SDAD to Motwan GCS in Gujarat State pipeline should be laid by the Oil & Natural Gas Commission;

And whereas it appears that for the purpose of laying such pipeline, it is necessary to acquire the right of user in the land described in the schedule annexed hereto:

Now, therefore, in exercise of the powers conferred by sub-section (1) of the Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in the Land) Act, 1962 (50 of 1962), the Central Government hereby declares its intention to acquire the right of user therein.

Provided that any person interested in the said land may, within 21 days from the date of this notification, object to the laying of the pipeline under the land to the Competent Authority Oil & Natural Gas Commission, Construction & Maintenance Division, Makarpura Road, Vadodara (390009).

And every person making such an objection shall also state specifically whether he wishes to be heard in person or by a legal practitioner.

#### SCHEDULE

Pipeline from Well No. 3 to Motwan GCS

State : Gujarat District : Bharuch Taluka : Ankleshwar

Village	Block No.	Hectare	Area	Centi-are
1	2	3	4	5
ROHID	292	0	07	80
	309	0	02	60
	292	0	04	55
	316	0	39	65
	326	0	50	70

[No. O-12016/155/83-Prod.]

का० आ० 212 .—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि लोकहित में यह आवश्यक है कि राज्य में एस० एस० ए० ए० से एस० डब्ल्यू० एस० डी० तक पेट्रोलियम के परिवहन के लिए पाईपलाइन तेल तथा प्राकृतिक गैस आयोग द्वारा बिछाई जानी चाहिए।

और यतः यह प्रतीत होता है कि ऐसी लाईनों को बिछाने के प्रयोजन के लिए एतद्वाचक अनुसूची में वर्णित भूमि में उपयोग का अधिकार अर्जित करना आवश्यक है।

अतः अब पेट्रोलियम और खनिज पाइपलाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (ii) द्वारा प्रदत्त शक्तियों का प्रयोग करने हुए केन्द्रीय सरकार ने उसमें उपयोग का अधिकार अर्जित करने का अपना आशय एतद्वारा घोषित किया है।

बशर्ते कि उक्त भूमि में हितबद्ध कोई व्यक्ति, उस भूमि के नीचे पाईप लाइन बिछाने के लिए आक्षेप सक्षम प्राधिकारी, तेल तथा प्राकृतिक गैस आयोग, निर्माण और देख-भाल प्रभाग, मकरपुरा रोड, वडोदरा-9 को इस अधिसूचना की तारीख से 21 दिनों के भीतर कर सकेगा।

और ऐसा आपेक्ष करने वाला हर व्यक्ति यह भी कथन करेगा कि क्या वह यह चाहता है कि उसकी सुनवाई व्यक्तिगत हो या किसी विधि व्यवसायी की मार्फत।

#### अनुसूची

कूप नं० एस० एस० ए० ए० से एस० डब्ल्यू० एस० डी० तक  
पाईपलाइन

राज्य : गुजरात जिला : भरुच तालुका : अंकलेश्वर

गांव	ब्लॉक नं०	हेक्टेयर	एअरई	सेन्टीअर
रोहिद	416	0	02	60
	415	0	10	40
	414	0	13	65
	446	0	06	63

1	2	3	4	5
रोहिद	445	0	15	21
	444	0	10	79
	449	0	08	58
	450	0	07	80
	453/ए	0	03	90
	454/बी	0	04	81
	455	0	04	03
	456	0	02	60
	457/ए	0	10	01

[सं० 0-12016/152/83-प्रो०]

S.O. 212.—Whereas it appears to the Central Government that it is necessary in the public interest that for the transport of petroleum from SMAA to SWMD in Gujarat State, pipeline should be laid by the Oil & Natural Gas Commission;

And whereas it appears that for the purpose of laying such pipeline, it is necessary to acquire the right of user in the land described in the Schedule annexed hereto.

Now, therefore, in exercise of the powers conferred by Sub-section (1) of the Section 3 of the Petroleum and Minerals pipelines (Acquisition of Right of User in the Land) Act, 1962 (50 of 1962), the Central Government hereby declares its intention to acquire the right of user therein;

Provided that any person interested in the said land may, within 21 days from the date of this notification, object to the laying of the pipeline under the land to the Competent Authority, Oil & Natural Gas Commission, Construction & Maintenance Division, Makarpura Road, Vadodra (390022).

And every person making such an objection shall also state specifically whether he wishes to be heard in person or by a legal practitioner.

#### SCHEDULE

##### PIPELINE FROM WELL NO. SMAA TO SWMD.

State : Gujarat	District : Bharuch Taluka : Ankleshwar			
Village	Block No.	Hectare	Are	Centi-are
1	2	3	4	
Robid	416	0	02	69
	415	0	10	40
	414	0	13	65
	446	0	06	63
	445	0	15	21
	444	0	10	79
	449	0	08	58
	450	0	07	80
	453/A	0	03	90
	454/B	0	04	81
	455	0	04	03
	456	0	02	60
	457/A	0	10	01

[No. O-12016/152/83-Prod.]

का० आ० 213.—यतः पेट्रोलियम और खनिज पाइप लाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के

अधीन भारत सरकार के ऊर्जा मंत्रालय (पेट्रोलियम विभाग) की अधिसूचना का० आ० सं० 1975 तारीख 30-4-83 द्वारा केन्द्रीय सरकार ने उक्त अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग के अधिकार को पाइप लाइन को बिछाने के प्रयोजन के लिए अर्जित करने का अपना आशय घोषित कर दिया था।

और अतः सक्षम प्राधिकारी ने उक्त अधिनियम की धारा 6 की उपधारा (1) के अधीन सरकार को रिपोर्ट दे दी है।

और आगे, यतः केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जित करने का विनिश्चय किया है।

अब अतः उक्त अधिनियम की धारा 6 की उपधारा (1) द्वारा प्रदत्त अधिकारों का प्रयोग करने हुए, केन्द्रीय सरकार एतद्वारा घोषित करती है, कि इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाइप लाइन बिछाने के प्रयोजन के लिए एतद्वारा अर्जित किया जाता है।

और आगे इस धारा की उपधारा (4) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए, केन्द्रीय सरकार निर्देश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में निहित होने के बजाय हिन्दुस्तान पेट्रोलियम कॉर्पोरेशन लिमिटेड, मंबई में सभी बाधाओं से मुक्त रूप में घोषणा के प्रकाशन की तारीख से निहित होगा।

#### अनुसूची

पाइप लाइन इंदूरी गांव में, तालुका—मावल, जिला—पुणे.

#### महाराष्ट्र

गांव	खसरा नम्बर	हिस्सा नम्बर	अवफल	
			हेक्टर	ऐकर
इंदूरी	1 का भाग	—	00	01
—	5 "	—	00	05
—	6 "	—	00	02
—	7 "	—	00	07
—	8 "	—	00	08
—	137 "	—	00	12
—	138 "	—	00	41
—	143 "	—	00	14
—	145 "	—	00	34
—	147 "	—	00	44
—	148 "	—	00	67
—	149 "	—	00	22
—	151 "	—	00	40
—	243 "	—	00	32

1	2	3	4	5
हन्दूरी-जारी	245 का भाग	—	00	30
"	246 "	—	00	45
"	247 "	—	00	45
"	249 "	—	00	43
"	250 "	—	00	38

[सं०-12016/27/83-प्र०]

S.O. 213.—Whereas by a notification of Government of India in the Ministry of Energy (Department of Petroleum) S.O. 1975 (No. 12016/27/83 dated 30-4-83 under sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962) the Central Government declared its intention to acquire the Right of User in the Lands specified in the Schedule appended to that notification for the purpose of laying pipeline.

And whereas the Competent Authority has under Sub-section (1) of Section 6 of the said Act submitted report to the Government.

And further the Central Government has after considering the said report, decided to acquire the right of user in the Lands specified in the schedule appended to this notification.

Now, therefore, in exercise of the powers conferred by Sub-section (1) of the Section 6 of the said Act the Central Government hereby declares that the right of user in the said lands specified in the schedule appended to this notification are hereby acquired for laying the pipelines.

And further in exercise of the powers conferred by Sub-section (4) of that section, the Central Government directs that the right of user in the said lands shall instead of vesting in the Central Government vest on this date of the publication of this declaration in the Hindustan Petroleum Corp. Ltd. Bombay free from all encumbrances.

**SCHEDULE**  
Pipeline Passing Through Village  
Induri.

Tal : Maval,		Distt. Pune, Maharashtra	
Village	Survey/Gate No.	Hissa No.	Area
1	2	3	4
Induri	1 Part	—	00 50
"	5 "	—	00 05
"	6 "	—	00 02
"	7 "	—	00 07
"	8 "	—	00 08
"	137 "	—	00 12
"	138 "	—	00 41
"	143 "	—	00 14
"	145 "	—	00 34
"	147 "	—	00 44
"	148 "	—	00 67
"	149 "	—	00 22
"	151 "	—	00 40
"	243 "	—	00 32
"	245 "	—	00 30
"	246 "	—	00 45
"	247 "	—	00 45
"	249 "	—	00 43
"	250 "	—	00 38

[No. O-12016/27/83-Prod.]

का० आ० 214—यत. पेट्रोलियम और खनिज पाईप-लाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के अर्जित भारत सरकार के ऊर्जा मंत्रालय (पेट्रोलियम विभाग) की अधिसूचना का० आ० सं० 1858 तारीख 16-4-84 द्वारा केन्द्रीय सरकार ने उस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट भूमियों के उपयोग के अधिकार को पाइप लाइन बिछाने के प्रयोजन के लिए अर्जित करने का अपने आशय घोषित कर दिया था।

और अतः सक्षम प्राधिकारों ने उक्त अधिनियम की धारा 6 की उपधारा (1) के अर्जित सरकार को रिपोर्ट दे दी है।

और आगे यत केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जित करने का विनिश्चय किया है।

अब अतः उक्त अधिनियम की धारा 6 की उपधारा (1) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा घोषित करती है, कि इस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाईप लाइन बिछाने के प्रयोजन के लिए एतद्द्वारा अर्जित किया जाता है।

और आगे उस धारा की उपधारा (4) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए केन्द्रीय सरकार निर्देश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में निहित होने के बजाय हिन्दुस्तान पेट्रोलियम कॉर्पोरेशन लिमिटेड बंबई के क्षेत्रीकरण में सभी वादाओं से मुक्त रूप में घोषणा के प्रकाशन की इस तारीख में निहित होगा।  
एल० ए० केस० नम्बर 2883

**अनुसूची**

पाईप लाइन बाधोली (भाग-1) में तालुका :  
हवेली, जिला : पुणे, महाराष्ट्र

गांव	खसरा नम्बर	हिस्सा नम्बर	क्षेत्रफल	
			हेक्टर	गैर
बाधोली	224 का भाग	—	00	25
"	225 "	—	00	09
"	226 "	—	00	80
"	228 "	—	00	28
"	244 "	—	00	02
"	243 "	—	00	55
"	262 "	—	00	70
"	264 "	—	00	44

नई दिल्ली, 19 जनवरी, 1984

गाँव	खसरा नं०	हिस्सा नं०	क्षेत्रफल	
			हेक्टर	ऐयर
वाघोली	265	"	00	73
"	266	"	00	56
"	268	"	00	61
"	281	"	00	11
"	279	"	00	01

[सं० O-12016/15/83-प्रो०]

विषय बंसल, निदेशक

S.O. 214.—Whereas by a notification of Government of India in the Ministry of Energy (Department of Petroleum) S.O. 1858 (12016/15/83-Prod.) dated 16-4-83 under sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962) the Central Government declared its intention to acquire the Right of User in the Lands specified in the Schedule appended to that notification for the purpose of laying pipeline.

And whereas the Competent Authority has under Sub-section (1) of Section 6 of the said Act submitted report to the Government.

And further the Central Government has after considering the said report, decided to acquire the right of User in the Lands specified in the Schedule appended to this notification.

Now, therefore, in exercise of the powers conferred by Sub-section (1) of the Section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification are hereby acquired for laying the pipelines.

And further in exercise of the power conferred by Sub-section (4) of that Section, the Central Government directs that the right of user in the said lands shall instead of vesting in the Central Government vest on this date of the publication of this declaration in the Hindustan Petroleum Corp. Ltd., Bombay free from all encumbrances.

## SCHEDULE

PIPELINE AT VILLAGE VAGHOLI  
Taluka : Haveli, Distt. : Pune : Maharashtra.  
Vagholi (Part—I)

Village	Survey/Gut		Hissa No.	Area	
	No.	No.		H	R
1	2	3	4		
Vagholi	224	Part	—	00	25
"	225	"	—	00	09
"	226	"	—	00	80
"	228	"	—	00	28
"	244	"	—	00	02
"	243	"	—	00	55
"	262	"	—	00	70
"	264	"	—	00	44
"	265	"	—	00	73
"	266	"	—	00	56
"	268	"	—	00	61
"	281	"	—	00	11
"	279	"	—	00	01

[No. O-12016/15/83-Prod.]

का० आ० 215.—यतः पेट्रोलियम और खनिज पाइपलाइन (भूमि में उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के अधीन भारत सरकार के ऊर्जा मंत्रालय (पेट्रोलियम विभाग) की अधिसूचना का० आ० सं० 4320 तारीख 25-12-82 द्वारा केन्द्रीय सरकार ने उस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों के उपयोग के अधिकार को पाइप लाइन को बिछाने के प्रयोजन के लिए अर्जित करने का अपना आशय घोषित कर दिया था।

और अतः सक्षम प्राधिकारी ने उक्त अधिनियम की धारा 6 की उपधारा (1) के अधीन सरकार को रिपोर्ट दे दी है।

और आगे, यतः केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जित करने का विनिश्चय किया है।

अब अतः उक्त अधिनियम की धारा 6 की उपधारा (1) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा घोषित करती है, कि इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाइप लाइन बिछाने के प्रयोजन के लिए एतद्वारा अर्जित किया जाता है।

और आगे उस धारा की उपधारा (4) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए केन्द्रीय सरकार निर्देश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में निहित होने के बजाय हिन्दुस्तान पेट्रोलियम कॉर्पोरेशन लिमिटेड बंबई में सभी बाधाओं से मुक्त रूप में घोषणा के प्रकाशन की तारीख से निहित होगा।

## अनुसूची

पाइप लाइन मुलगाँव से काटरंग तक, तालुका : खालापूर,  
जिला : रायगड़, महाराष्ट्र

गाँव	खसरा नम्बर	हिस्सा नम्बर	क्षेत्रफल	
			हेक्टर	ऐयर
1	2	3	4	5
मुलगाँव	9 का भाग	—	00	35
	10 का भाग	—	00	09
	11 का भाग	—	00	34
	16 का भाग	—	00	58



1	2	3	4	5
वारोसे	15 का भाग	—	00	42
	19 का भाग	—	00	11
	20 का भाग	—	00	26
	22 का भाग	—	00	35
	23 का भाग	—	00	19
	24 का भाग	—	00	41
काटरंग	6 का भाग	—	00	05
	7 का भाग	—	00	18
	8 का भाग	—	00	35
	10 का भाग	—	00	22
	11 का भाग	—	00	18
	13 का भाग	—	00	18
	14 का भाग	—	00	29
	16 का भाग	—	00	09
	21 का भाग	—	00	41
	22 का भाग	—	00	14
	26 का भाग	—	—	04

[क्रमांक 12016/66/82-प्रोड]

New Delhi, the 9th January, 1984

S.O. 215.—Whereas by a notification of Government of India in the Ministry of Energy (Department of Petroleum) S.O. 4320 (No. 12016/66/82-Prod.) dated 25-12-82 under Sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the Right of User in the Lands specified in the Schedule appended to that notification for the purpose of laying pipeline.

And whereas the Competent Authority has under Sub-section (1) of Section 6 of the said Act submitted report to the Government.

And further the Central Government has after considering the said report, decided to acquire the right of user in the lands specified in the Schedule appended to this notification.

Now therefore, in exercise of the power conferred by Sub-section (1) of Section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the Schedule appended to this notification are hereby acquired for laying the pipelines.

And further, in exercise of the power conferred by Sub-section (4) of that Section, the Central Government directs that the right of user in the said lands shall instead of vesting in the Central Government vest on this date of the publication of this declaration in the Hindustan Petroleum Corp. Ltd., Bombay free from all encumbrances.

## SCHEDULE

Pipeline from : Village Mulgaon to Katrang.

Taluka : Khalapur, District : Raigad. (Maharashtra)

Village	Survey/ No.	Gut No.	Hissa No.	Area	
1	2	3	4	5	6
Mulgaon	9	Part	—	00	35
"	10	"	—	00	09
"	11	"	—	00	34
"	16	"	—	00	

Varoshi	15	"	—	00	42
"	19	"	—	00	11
"	20	"	—	00	26
"	22	"	—	00	35
"	23	"	—	00	19
"	24	"	—	00	41
Katrang	6	"	—	00	05
"	7	"	—	00	18
"	8	"	—	00	25
"	10	"	—	00	22
"	11	"	—	00	18
"	13	"	—	00	18
"	14	"	—	00	29
"	16	"	—	00	09
"	21	"	—	00	41
"	22	"	—	00	14
"	26	"	—	00	04

[No. 12016/66/82-Prod.]

नई दिल्ली, 16 जनवरी, 1984

का० आ० सं० 216 :—यतः पेट्रोलियम और खनिज पाइप लाइन (भूमि में उपयोग के अधिकारी का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के अर्जन भारत सरकार के ऊर्जा मंत्रालय, पेट्रोलियम विभाग की अधिसूचना का, आ० सं० 2826 तारीख 23-6-83 द्वारा केन्द्रीय सरकार ने उक्त अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों के उपयोग के अधिकार को पाइप लाइनों को बिछाने के लिए अर्जन करने का अपना आग्रह घोषित कर दिया था।

और यतः सूक्ष्म प्राधिकारी ने उक्त अधिनियम की धारा 6 की उपधारा (1) के अर्जन सरकार को रिपोर्ट दे दी है।

और आगे, यतः केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जन करने का विनिश्चय किया है।

अब, अतः उक्त अधिनियम की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्ति का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा घोषित करती है कि इस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाइपलाइन बिछाने के प्रयोजन के लिए एतद्वारा अर्जित किया जाता है।

और आगे उस धारा की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार निर्देश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में निहित होने के बजाय तेल और प्राकृतिक गैस आयोग में

सभी बाधार्थों से मुक्त रूप में, प्रायणा के प्रकाशन की इस तारीख को निहित होगा।

New Delhi, the 16th January, 1984

### अनुसूची

हजोरा में उक्त तहसीलवादी विद्युत के लिए।

राज्य : गुजरात जिला : सुरत तालुका : चौर्यासी

गांव	सर्वे नं०	हेक्टेयर	एकड़	सेन्टीयर
1	2	3	4	5
इच्छापुर	669/1	0	19	15
	669/2 ए	0	08	15
	669/2 बी	0	01	80
	670	0	20	10
	672/2 + 686	0	44	10
	685/1 ए	0	13	34
	685/1 बी	0	16	06
	685/2 पी	0	29	00
	685/3	0	29	00
	685/4	0	29	00
	684	0	20	85
	683	0	23	70
	549 + 550 +			
	551	0	39	60
	545	0	16	50
	544	0	16	50
	554/1	0	30	00
	554/2	0	03	00
	538/1	0	07	20
	769	0	26	70
	783	0	17	10
	780	0	27	30
	781	0	19	80
	894	0	17	70
	893	0	09	00
	914	0	27	15
	915	0	01	96
	892	0	02	38
	918/1	0	38	25
	924/2	0	24	30
	924/1	0	30	45
	925	0	01	00
	923	0	03	70
	926	0	59	75
	879	0	07	12
	927	0	25	22
	878	0	55	80
	977	0	09	75

[नं० ७-12616/72/83-प्रति]

S.O. 216.—Whereas by notification of the Government of India in the Ministry of Energy, Department of Petroleum S.O. 2826 dated 23-6-83 under sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipeline;

And whereas the Competent Authority has under Sub-Section (1) of Section 6 of the said Act, submitted report to the Government;

And further whereas the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the schedule appended to this notification;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the schedule appended to this notification hereby acquired for laying the pipeline;

And further in exercise of power conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands shall instead of vesting in Central Government vests on this date of the publication of this declaration in the Oil & Natural Gas Commission free from encumbrances.

### SCHEDULE

Pipeline from Hajira to Utran

State : Gujarat District : Surat Taluka : Choriyasi

Village	Survey No.	Hectare	Acre	Centiare
Ichhapore	669/1	0	19	15
	669/2/A	0	08	15
	669/2/B	0	01	80
	670	0	20	10
	672/2 + 686	0	44	10
	685 1/A	0	13	34
	685/1/B	0	16	06
	685/2, P	0	29	00
	685/3	0	29	00
	685/4	0	29	00
	684	0	20	85
	683	0	23	70
	549 + 550 + 551	0	39	60
	545	0	16	50
	544	0	16	50
	554-1	0	30	00
	554/2	0	03	00
	538/1	0	07	20
	769	0	26	70
	783	0	17	10
	780	0	27	30
	781	0	19	80
	894	0	17	70
	893	0	09	00
	914	0	27	15
	915	0	01	96
	892	0	02	38
	918/1	0	38	25
	924/2	0	24	30
	924/1	0	30	45

1	2	3	4	5
925		0	01	00
923		0	03	70
926		0	59	75
879		0	07	12
927		0	25	22
878		0	55	80
977		0	09	75

[No. O-12016/72/83-PROD]

का० आ० 217 :—यतः पेट्रोलियम और खनिज पाइपलाइन (भूमि में उपयोग के अधिकार का अधिनियम, 1962 (1962 का 50) की धारा 3 की उप-धारा (1) के अधीन भारत सरकार के ऊर्जा मंत्रालय, पेट्रोलियम विभाग की अधिसूचना का० आ० सं० 1520, तारीख 29-11-83 द्वारा केन्द्रीय सरकार ने उक्त अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट भूमियों के उपयोग के अधिकार को पाइपलाइनों को बिछाने के लिए अर्जित करने का अपना आशय घोषित कर दिया था ;

और यतः सक्षम प्राधिकारी ने उक्त अधिनियम की धारा 6 की उप-धारा (1) के अधीन सरकार को रिपोर्ट दी है ;

और आगे, यतः केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जित करने का विनिश्चय किया है ;

अब, अतः, उक्त अधिनियम की धारा 6 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा घोषित करती है कि इस अधिसूचना में संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाइपलाइन बिछाने के प्रयोजन के लिए एतद्वारा अर्जित किया जाता है ;

और आगे उक्त धारा की उप-धारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार निर्देश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में निहित होने के बजाय तेल और प्राकृतिक गैस आयोग में सभी बाधाओं से मुक्त रूप में, घोषणा के प्रकाशन को इस तारीख को निहित होगा ।

## अनुसूची

हजिरा से उत्रण तक पाइपलाइन बिछाने के लिए ।  
राज्य : गुजरात जिला : सूरत तालुका : चोरियासी

गांव	सर्वे सं०	हेक्टर	ए	आर	ई	केन्द्रीय
1	2	3	4	5		
इच्छापुर	542	0	31	20		

[सं० O-12016/146/83-प्रोड]  
विनय बंसल, निदेशक

S.O. 217.—Whereas by notification of the Government of India in the Ministry of Energy, Department of Petroleum S.O. 4520 dated 29-11-83 under sub-section (1) of Section 3 of the Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the right of user in the lands specified in the Schedule appended to that notification for the purpose of laying pipeline;

And whereas the Competent Authority has under Sub-Section (1) of Section 6 of the said Act, submitted report to the Government ;

And further whereas the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the schedule appended to this notification ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the schedule appended to this notification hereby acquired for laying the pipeline ;

And further in exercise of power conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands shall instead of vesting in Central Government vests on this date of the publication of this declaration in the Oil & Natural Gas Commission free from encumbrances.

## SCHEDULE

## Pipeline from Hajira to Utran

State : Gujarat	District : Surat	Taluka : Choriya si		
Village	Survey No.	Hectare	Are	Centiare
Ichhapore	542	0	31	20

[No. O/12016/146/83-Prod]

VINAY BANSAL, Director

## खादय और नागरिक पूर्ति मंत्रालय

## (नागरिक पूर्ति विभाग)

नई दिल्ली, 21 दिसम्बर, 1983

का० आ० 218 :—व्यापार तथा पथ्य वस्तु चिन्ह नियम, 1959 के नियम 157 के उप-नियम (2) के अनुसरण में, एतद्वारा यह अधिसूचित किया जाता है कि उक्त नियम 157 के उप-नियम (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार ने व्यापार चिन्ह अभिकर्ताओं के रजिस्टर में निम्नांकित परिवर्तन किये हैं :—

क्र०सं०	व्यापार चिह्न	निवास-स्थान का पता	मुख्य व्यापार-स्थल का पता
	अभिकर्ता का नाम		
(1)	(2)	(3)	(4)
1.	जवाली विटडल गाय	165, 43वां क्राम्, द्वितीय मेन रोड, आठवां ब्लाक जायनगर, वंगलौर-560082	165, 43वां क्राम्, द्वितीय मेन रोड, आठवां ब्लाक, जायनगर, वंगलौर-560082

1	2	3	4	alterations to be made in the Register of Trade Marks Agents as shown below :—
2.	आर० रामलिंगम	9/8, ग्रे टाउन, श्रीकंठ एक्सटेंशन, कोयम्बटूर- 641018	9/8 ग्रे टाउन, श्रीकंठ एक्सटेंशन, कोयम्बटूर- 641018	Sl. No. Name of the Trade Marks Agents Address of the place of residence Address of the principal place of business
				1 2 3 4

[मिसिल सं० 29/1/आई०टी०/टी०एम०/81]

के० एस बाजवा, उपसचिव

### MINISTRY OF FOOD & CIVIL SUPPLIES

(Deptt. of Civil Supplies)

New Delhi, the 21st December, 1983

S.O. 218:—In pursuance of sub-rule (2) of rule 157 of the Trade and Merchandise Marks Rules, 1959, it is hereby notified that in exercise of the powers conferred by sub-rule (1) of the said rule 157, the Central Government has caused the following

1. Javali Vithal Roy 165, 43rd Cross, 2nd Main Road, 8th Block, Jayanagar, Bangalore-560082. 165, 43rd Cross, 2nd Main Road, 8th Block, Jayanagar, Bangalore-560082.

2. R. Ramalingam 9/8, Grey Town, Srikanth Extension, Coimbatore-641018. 9/8, Grey Town, Srikanth Extension, Coimbatore-641018.

[File No. 29/1/IT/TM/81]

K.S. BAJWA, Dy. Secy.

### भारतीय मानक संस्था

नई दिल्ली, 27 दिसम्बर, 1983

का० आ० 219:—समय-समय पर संशोधित भारतीय मानक संस्था (प्रमाणन चिह्न) विनियम, 1955 के विनियम 3 के उपविनियम (2) और (3) के अनुसार भारतीय मानक संस्था द्वारा अधिसूचित किया जाता है कि नीचे अनुसूची में जिन भारतीय मानकों के ख्यारे दिए गए हैं। वे 1980-10-31 को निरधारित किए गए हैं:—

### अनुसूची

क्रम सं०	निर्धारित भारतीय मानक की पद संख्या और शीर्षक	नए भारतीय मानक द्वारा रह किए गए भारतीय मानकों की पद संख्या और शीर्षक	अन्य विवरण
(1)	(2)	(3)	(4)
1.	IS : 291 (भाग 1 से 10) - 1980 तबिये की विशिष्टि (दूसरा पुनरीक्षण)	IS : 191 - 1967 तबिये की विशिष्टि (दूसरा पुनरीक्षण)	--
* 2.	IS : 384 - 1979 रंगरंगान और बानिण के चपटे रंग की विशिष्टि (तीसरा पुनरीक्षण)	IS : 384 - 1971 रंगरंगान और बानिण के चपटे रंग की विशिष्टि (तीसरा पुनरीक्षण)	* भारतीय मानक संस्था प्रमाणन चिह्न योजना के लिए IS : 384 - 1979 को 1981-01-01 से लागू होगा
3.	IS : 574 - 1980 जमकीला सोडियम सेटाफोस्फेट की विशिष्टि (तीसरा पुनरीक्षण)	IS : 574 - 1975 तकनीकी जमकीले सोडियम सेटाफोस्फेट की विशिष्टि (दूसरा पुनरीक्षण)	--
4.	IS : 1066 - 1980 मिलाई धागों को पैक करने की संहिता (पहला पुनरीक्षण)	IS : 1066 - 1969 मिलाई धागों को पैक करने की संहिता	--
5.	IS : 1304 - 1980 उर्वरक व्यापार और उद्योग में प्रयुक्त पारिभाषिक शब्दावली (दूसरा पुनरीक्षण)	IS : 1304 - 1963 उर्वरक व्यापार और उद्योग में प्रयुक्त पारिभाषिक शब्दावली (पुनरीक्षण)	--
6.	IS : 1367 (भाग 6) - 1980 चुड़ैदार इस्पात बंधकों की तकनीकी शर्तें भाग 6 उल्लिखित परीक्षण भारत के बिबरो की यांत्रिक अंशपूर्ण और परीक्षण पद्धतियाँ (दूसरा पुनरीक्षण)	IS : 1367 - 1967 चुड़ैदार इस्पात बंधकों की तकनीकी शर्तें (पहला पुनरीक्षण)	--
7.	IS : 1368 - 1980 काबले और पेच के मिरों के साप (दूसरा पुनरीक्षण)	IS : 1368 - 1967 काबले और पेच के मिरों के साप (पहला पुनरीक्षण)	--

(1)	(2)	(3)	(4)
8. IS : 1947-1980 प्रदीप्त प्रकाश की विशिष्टि (पहला पुनरीक्षण)	IS : 1947-1961 प्रदीप्त प्रकाश की विशिष्टि	--	
9. IS : 2064-1979 कपड़ा उद्योग के पारिभाषिक शब्दावली प्राकृतिक रेशों से बने कपड़े (पहला पुनरीक्षण)	IS : 2064-1961 कपड़ा उद्योग की पारिभाषिक शब्दावली प्राकृतिक रेशों से बने कपड़े	--	
10. IS : 2405 (भाग 1)-1980 औद्योगिक जलनियों की विशिष्टि भाग तार आली की जलनी (पहला पुनरीक्षण)	IS : 2405-1961 औद्योगिक जलनियों के लिये तार और छेदवाली प्लेट की विशिष्टि	--	
11. IS : 2505-1980 निमज्जन किस्म के कंक्रीट कपिलों की सामान्य अपेक्षाएं (दूसरा पुनरीक्षण)	: 2505-1968 निमज्जन किस्म के कंक्रीट कपिलों की विशिष्टि (पहला पुनरीक्षण)	---	
12. IS : 2570-1980 मिथाइल पैराथियोन तकनीकी की विशिष्टि (पहला पुनरीक्षण)	IS : 2570-1961 मिथाइल पैराथियोन तकनीकी की विशिष्टि	---	
13. IS : 2592-1980 समुद्री जहाजों में प्रकाश व्यवस्था के लिए दीपों की विशिष्टि (पहला पुनरीक्षण)	IS : 2592-1964 समुद्री जहाजों में प्रकाश व्यवस्था के लिए दीपों की विशिष्टि	--	
14. IS : 2009-1980 समुद्री जहाजों के पेढा निर्माण के लिए संरचना इत्याद की विशिष्टि (पहला पुनरीक्षण)	IS : 2009-1965 समुद्री जहाजों के निर्माण योग्य संरचना इत्याद की विशिष्टि	--	
15. IS : 1152-1980 सुई की रेतो की विशिष्टि (पहला पुनरीक्षण)	IS : 1152-1965 सुई की रेतो की विशिष्टि	---	
16. IS : 1121-1980 मशी आकार की प्रदीप्त बस्तियों के लिए दो-पिन वाले सैम्प होल्डर की विशिष्टि (पहला पुनरीक्षण)	IS : 1121-1965 मशी आकार के प्रदीप्त बस्तियों के लिये दो पिन वाले सैम्प होल्डर की विशिष्टि	--	
17. IS : 1147 (भाग 5/खण्ड 2)-1979 सामुची और हुल्के प्रदीप्त धातावरण में प्रयुक्त चीनी के बने ट्रांसफार्मर बुझिग के माप भाग 6, 1.6 कि वा बुझिग खण्ड 2 धात्विक अंग (पहला पुनरीक्षण)	IS : 1147 (भाग 5/खण्ड 2)-1962 चीनी के बने ट्रांसफार्मर बुझिग के माप भाग 5 व 1.6 कि वा बुझिग : खण्ड 2 धात्विक अंग	--	
18. IS : 1442-1980 कपड़े से निकाले सूत के सल और संख्या के निर्धारण की विधि (पहला पुनरीक्षण)	IS : 1442-1966 कपड़े से निकाले सूत के सल और संख्या के निर्धारण की विधि	--	
19. IS : 4049 (भाग 2)-1979 टंकियों और पात्रों के रूपधारित सिरों की विशिष्टि भाग 2 भीतरी ग्रास पर आधारित	--	--	
20. IS : 4208-1979 स्टेन्सिल के बुल की विशिष्टि (पहला पुनरीक्षण)	IS : 4208-1967 स्टेन्सिल के बुल की विशिष्टि	---	
21. IS : 4251 (भाग 2)-1980 कार्क के बनाने की चद्द की विशिष्टि भाग 2 कार्क और रबड़ (पहला पुनरीक्षण)	IS : 4251 (भाग 2)-1968 कार्क बनाने की चद्द की विशिष्टि भाग 2 कार्क और रबड़	--	
22. IS : 5718-1980 बीज सफाई संकों की परीक्षण संहिता (पहला पुनरीक्षण)	IS : 5718-1970 हवा स्क्रीन बीज सफाई संकों की परीक्षण संहिता	---	
23. IS : 6224-1980 विकसांग विज्ञान के कर्तक और मन्धनो के लिए ट्यूबर पट्टे का विशिष्टि (पहला पुनरीक्षण)	IS : 6224-1971 विकसांग विज्ञान के कर्तक और मन्धनो के लिए ट्यूबर पट्टे की विशिष्टि	---	
24. IS : 6418-1980 एल्यूमिनियम फॉस्फाइड निमित्तियों की विशिष्टि (पहला पुनरीक्षण)	IS : 6418-1972 एल्यूमिनियम फॉस्फाइड गोली निमित्तियों की विशिष्टि		भारतीय मानक संस्था प्रमाणन मुहर अंकन योजना के लिये IS : 6418-1980 1981-04-01 से लागू होगा
25. IS : 6627-1980 बाइमियाइल पैलेट लकड़दार बनाने वाले की विशिष्टि (पहला पुनरीक्षण)	IS : 6627-1980 बाइमियाइल पैलेट लकड़दार बनाने वाले की विशिष्टि	--	

(1)	(2)	(3)	(4)
26. IS : 8252 (भाग II) - 1980 वायुयान उपकरणों के पर्यावरणीय परीक्षण भाग II तापमान बनाव और आर्द्रता	--	--	
27. IS : 8543 (भाग I/खण्ड 2) - 1979 प्लास्टिक की परीक्षण विधियाँ भाग 1 पॉलिमर बनावट और साइजों के लक्षण खण्ड 2 ठोस प्लास्टिकों का घनत्व माप करना	--	--	
28. IS : 9268- 1979 सड़क पर चलने वाले वाहनों की ब्रेक सम्बन्धी पारिभाषिक शब्दावली	--	--	
29. IS : 9279- 1979 एल्युमिनियम फॉस्फाइड की सुरक्षा संहिता	--	--	
30. IS : 9311- 1979 प्याजों के भंडारण की निर्देशिका	--	--	
31. IS : 9312- 1979 रसे में डिस्वायप्ड बाँझ की विशिष्टि	--	--	
32. IS : 9327- 1979 रोमर कोर बरमें, एंड मिल और खांचे मिलिंग कटर के लिये कार्बाइड सिरों के माप	--	--	
33. IS : 9353- 1980 एलाकलीर तकनीकी की विशिष्टि	--	--	
34. IS : 9358- 1980 ट्राइएलेट पायसनीय सॉल्वेंट्स की विशिष्टि	--	--	
35. IS : 9372- 1980 मिथाइल पेराथियोस तकन को सॉल्वेंट्स की विशिष्टि	--	--	
36. IS : 9385 (भाग II) - 1979 उच्च वोल्टता फ्यूजों की विशिष्टि भाग 1 धारा सीमित करने वाले फ्यूज	--	--	
37. IS : 9387 (भाग II) - 1979 तेल घालित कप्लिंग के लिये बंकनुमा मेल- टब एलको बाइको की विशिष्टि भाग II सर्पियों से बने	--	--	
38. IS : 9388 (भाग II) - 1979 तेल घालित कप्लिंग के लिये बराबर एलको बाइको की विशिष्टि भाग II सर्पियों से बने	--	--	
39. IS : 9389 (भाग II) - 1979 तेल घालित कप्लिंग के लिये बराबर टो बाइको की विशिष्टि भाग II सर्पियों से बने	--	--	
40. IS : 9403 - 1980 रक्षित गर्म बक्से द्वारा निमित्त सेक्शनों में ताप चालकता और संचारता की परीक्षण पद्धति	--	--	
41. IS : 9404 - 1979 बिजली घरों में पाइपलाइन की पहचान के लिये रंग संहिता	--	--	
42. IS : 9410 (भाग II) - 1980 चौबी के बिलप सेट की विशिष्टि, भाग II बिजली, सहाये जाने वाले बिलप	--	--	
43. IS : 9415 - 1980 सड़क वाहनों की माप सम्बन्धी पारिभाषिक शब्दावली	--	--	
44. IS : 9417 (भाग I) - 1979 अचल परिशुद्धता प्रतिरोधकों की विशिष्टि भाग 1 सामान्य अपेक्षाएँ और परीक्षण पद्धतियाँ	--	--	
45. IS : 9438- 1980 ट्रक और बस के पहिये और रियों की कार्यकारिता संबंधी अपेक्षाएँ और परीक्षण पद्धतियाँ	--	--	
46. IS : 9499 - (भाग I) - 1980 टायर वास्तव बूझियों के माप भाग 1 5वीं 1, 5वीं 2, 6वीं 1 और 3 की 1	--	--	
47. IS : 9458 - 1980 ऊनी और अन्य माजुक कपड़ों की धोने के लिए संश्लिष्ट प्रक्षालकों की विशिष्टि	--	--	
48. IS : 9472 - 1980 मोजेक चित्रकारीदार फर्श बिछाने की रीति संहिता	--	--	

(1)	(2)	(3)	(4)
49. IS : 9476-1980 कार्बन इस्पात के रेजर ब्लेड बनाने की रीति बेल्लित इस्पात चट्ट की विशिष्टि	---	---	---
50. IS : 9477-1980 चमकदार छई बनाने के लिये निर्माण उपयुक्त गर्म बेल्लित सरियों के लिये इस्पात इंगट और बिलेट की विशिष्टि	---	---	---
51. IS : 9488-1980 खाने योग्य नारियल प्रोटीन सारों की विशिष्टि	---	---	---
52. IS : 9500-1980 60° की घूर्णी आपातकालीन चेतावनी देने वाली बलियों की विशिष्टि	---	---	---
53. IS : 9501 भाग II)-1980 सूक्ष्म परिपथों के विद्युतलक्षण मापने की पद्धतियाँ भाग II अनुरूप सूक्ष्म जाराएं	---	---	---
54. IS : 9517-1980 पॉलीएस्टर मिश्रित सूट के कपड़े की विशिष्टि	---	---	---
55. IS : 9524-1980 एल्युमिनोथर्मिक पद्धति से इस्पात पुर्जों की मरम्मत बेल्लिंग की सिफारिशों की पद्धति	---	---	---
56. IS : 9529-1980 गेज हेन्डल के टेपर सैंक और गेजिम मेम्बर के टेपर सैंक जाँचने के लिये टेपर प्लग गेज और टेपर रिंग गेज की विशिष्टि	---	---	---
57. IS : 9536-1980 नाइलॉन की मोरी की विशिष्टि	---	---	---
58. IS : 9538-1980 इलेक्ट्रानिक कलन यंत्र (प्रोग्राम-योग्यता-रहित) की विशिष्टि	---	---	---
59. IS : 9540-1980 प्लेट और फ्रेम छलनी के लिये खरीबदार के अधिकतम पत्र	---	---	---
60. IS : 9541-1980 काते हुए पॉलीएस्टर के सिलाई धागों की विशिष्टि	---	---	---
61. IS : 9547-1980 स्नैप हुक, सुरक्षा साधन सहित पीटीआर-आर), की विशिष्टि	---	---	---
62. IS : 9552-1980 छिद्रवार फिल्म की 8 मिमी जलनिल फिल्म के केमरा प्रयोग की विशिष्टि	---	---	---
63. IS : 9554-1980 खुली गराहियों के लिए स्नेहक की विशिष्टि	---	---	---
64. IS : 9555-1980 चावल पोलिश करने के यंत्र की विशिष्टि	---	---	---
65. IS : 9558-1980 गेज गहराई वाले पीटीएफई (टेफ-सांन पिस्टन की विशिष्टि	---	---	---
66. IS : 9559-1980 कोयला खान के लिये वैद्युत और इलेक्ट्रानिक सर्वजनों की जपन निर्विशिका	---	---	---
67. IS : 9560-1980 रस्सी और जालाल की पहचान के लिए रंग संहिता	---	---	---
68. IS : 9564-1980 मेकगी तार बाँधने के जबड़े और बिकने बलितार स्टेपेकटोरी की विमटो की विशिष्टि	---	---	---
69. IS : 9566-1980 टेलीविजन रिसेवर के लिये उच्च वबाव के ओजक तारों की विशिष्टि	---	---	---
70. IS : 9571-1980 प्रकाशविद्युत, रंगमापी (बकहरी बीम वाले) की विशिष्टि	---	---	---
71. IS : 9572-1980 बेन्डाइल ब्यूटाइल बैलेड लकड़वार बनाने वाले की विशिष्टि	---	---	---
72. IS : 9577-1980 अधिकतम प्रक्षेपीय निम्न क्षेत्र और 8 मिमी एस० जाति के जलनिल केमरा छिद्र से उत्पादित माप और स्थिति का विशिष्टि	---	---	---

(1)	(2)	(3)	(4)
73. IS : 9582 (भाग 1)—1980 निश्चित उपयोग के लिये	--	--	--
एक फेरी बिजुत मोटर की विशिष्ट : भाग I	--	--	--
घरेलू कपड़े धोने की मशीन की मोटर	--	--	--

इन भारतीय मानकों की प्रतियाँ भारतीय मानक संस्था, मानक भवन, 9 बहादुरसाहू जंकर मार्ग, नई दिल्ली-110002 और इसके शाखा कार्यालयों अहमदाबाद, बंगलूर, भोपाल, भुवनेश्वर, बम्बई, कलकत्ता, चंदीगढ़, हैदराबाद, जयपुर, कानपुर, मद्रास, पटना, और त्रिवेन्द्रम से प्राप्त की जा सकती है।

[सं. सी० एम० डी०/13:2]

MINISTRY OF FOOD AND CIVIL SUPPLIES  
(Deptt. of Civil Supplies)

INDIAN STANDARDS INSTITUTION

New Delhi, the 27th December, 1983

S.O. 219.—In pursuance of sub-rule (2) of Rule 3 and Sub-regulations (2) and (3) of regulation 3 of Indian Standards Institution (Certification Marks) Rules and Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standard(s) particulars of which are given in the Schedule hereto annexed, have been established on 1980-10-31:

SCHEDULE

Sl. No.	No and Title of the Indian Standards Established	No. and Title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Remarks, if any
1	2	3	4
1.	IS : 191 (Parts I to X)—1980 Specification for copper (third revision)	IS : 191—1967 Specification for copper (second revision)	---
2.	*IS : 384—1979 Specification for brushes, paints and varnishes, flat (fourth revision)	IS : 384—1971 Specification for brushes, paints and varnishes, flat (third revision)	*For purposes of ISI Certification Marks Scheme; IS : 384—1979 shall come into force with effect from 1981-03-01
3.	IS : 574—1980 Specification for glassy sodium metaphosphate (third revision)	IS : 574—1975 Specification for glassy, sodium metaphosphat, technical (second revision)	---
4.	IS : 1066—1980 Code of packing of sewing threads (first revision)	IS : 1066—1969 Code for packaging of sewing threads	---
5.	IS : 1304—1980 Glossary of terms used in fertilizer trade and industry (second revision)	IS : 1304—1963 Glossary of terms used in fertilizer trade and industry (revised)	---
6.	IS : 1367 (Part VI)—1980 Technical supply conditions for threaded steel fasteners : Part VI Mechanical properties and test methods for nuts with specified proof loads (second revision)	IS : 1367—1967 Technical supply conditions for threaded fasteners (first revision)	---
7.	IS : 1368—1980 Dimensions for ends of bolts and screws (second revision)	IS : 1368—1967 Dimensions of ends of bolts and screws (first revision)	---
8.	IS : 1947—1980 Specification for floodlights (first revision)	IS : 1947—1961 Specification for floodlights	---
9.	IS : 2364—1979 Glossary of textile terms fabrics made from natural fibres (first revision)	IS : 2364—1963 Glossary of textile terms fabrics made from natural fibres	---
10.	IS : 2405 (Part I)—1980 Specification for industrial sieves : Part I wire Cloth sieves (first revision)	IS : 2405—1963 Specification for wire cloth and perforated plates for industrial sieves	---
11.	IS : 2505—1980 General requirement for concrete vibrations, immersion type (second revision)	IS : 2505—1968 Specification for concrete vibrators, immersion type (first revision)	---
12.	IS : 2570—1980 Specification for methyl parathion, technical (first revision)	IS : 2570—1963 Specification for methyl parathion, technical	---
13.	IS : 2592—1980 Specification for lamps for lighting on board ships (first revision)	IS : 2592—1964 Specification for lamps for lighting on board ships	---
14.	IS : 3039—1980 Specification for structural steels for construction of hulls of ships (first revision)	IS : 3039—1965 Specification for structural steel (shipbuilding quality)	---
15.	IS : 3152—1980 Specification for needle files (first revision)	IS : 3152—1965 Specification for needle files	---
16.	IS : 3323—1980 Specification for bi-pin lampholders for tubular fluorescent lamps (first revision)	IS : 3323—1965 Specification for bi-pin lampholders for tubular fluorescent lamps	---



(1)	(2)	(3)	(4)
17. IS : 3347 (Part V/Sec 2)—1979 Dimensions for porcelain transformer bushings for use in normal and lightly polluted atmospheres : Part V 36 kV bushings: Section 2 Metal parts (first revision)	IS : 3347 (Part V/Sec 2)—1967 Dimensions for porcelain transformer bushings : Part V 36 kV bushings; Section 2 Metal parts	—	
18. IS : 3442—1980 Method for determination of crimp and count of yarn removed from fabrics (first revision)	IS : 3442—1966 Method for determination of crimp and count of yarn removed from fabrics	—	
19. IS 4049 (Part II)—1979 Specification for formed ends for tanks and pressure vessels: Part II Based on inside diameter	—	—	
20. IS : 4208—1979 Specification for brush, stencil (first revision)	IS : 4208—1967 Specification for brush, stencil	—	
21. IS : 4253 (Part II)—1980 Specification for cork composition sheets : Part II Cork and rubber (first revision)	IS : 4253 (Part II)—1968 Specification for cork composition sheets : Part II Cork and rubber	—	
22. IS : 5718—1980 Test code for seed cleaners (first revision)	IS : 5718—1970 Test code for air screen seed cleaners	—	
23. IS : 6224—1980 Specification for tuber band for orthopaedic clippers and braces (first revision)	IS : 6224—1971 Specification for tuber band for orthopaedic clippers and braces	—	
24. *IS : 6438—1980 Specification for aluminium phosphide formulations (first revision)	IS : 6438—1972 Specification for aluminium phosphide tablet formulation		*For purposes of ISI Certification Marks scheme; IS : 6438—1980 shall come into force with effect from 1981-04-01
25. IS : 6627—1980 Specification for dimethyl phthalate plasticizer (first revision)	IS : 6627—1972 Specification for dimethyl phthalate plasticizer	—	
26. IS : 8252 (Part II)—1980 Environmental tests for aircraft equipment : Part II Temperature, pressure and humidity	—	—	
26. IS : 8543 (Part I/Sec 2)—1979 Methods of testing plastics : Part I Characterization of polymer structure and size : Section 2 Determination of density of solid plastics	—	—	
28. IS : 9268—1979 Braking terminology for road vehicles	—	—	
29. IS : 9279—1979 Code of safety for aluminium phosphide	—	—	
30. IS : 9311—1979 Guide for storage of onions	—	—	
31. IS : 9312—1979 Specification for mackerel canned in curry	—	—	
32. IS : 9327—1979 Dimensions for carbide tips for reamers, core drills, end mills and slot milling cutters	—	—	
33. IS : 9353—1980 Specification for alachlor, technical	—	—	
34. IS : 9358—1980 Specification for triallate emulsifiable concentrates	—	—	
35. IS : 9372—1980 Specification for methyl parathion technical concentrate	—	—	
36. IS : 9385 (Part I)—1979 Specification for high voltage fuses : Part I current limiting fuses	—	—	

(1)	(2)	(3)	(4)
37. IS : 9387 (Part II)—1979 Specification for taper male stud elbow body for oil-hydraulic couplings : Part II Made from bar stock	—	—	
38. IS : 9388 (Part II)—1979 Specification for equal elbow body for oil-hydraulic couplings : Part II Made from bar stock	—	—	
39. IS : 9389 (Part II)—1979 Specification for equal tee body for oil-hydraulic couplings : Part II Made from bar stock	—	—	
40. IS : 9403—1980 Method of test for thermal conductance and transmittance of built up-sections by means of guarded hot box	—	—	
41. IS : 9404—1979 Colour code for identification of pipelines used in thermal power plants	—	—	
42. IS : 9410 (Part II)—1980 Specification for silver clip set : Part-II Forceps, clip applying	—	—	
43. IS : 9435—1980 Terms and definitions relating to dimensions of road vehicles	—	—	
44. IS : 9437 (Part I)—1979 Specification for fixed precision resistors : Part I General requirements and methods of test	—	—	
45. IS : 9438—1980 Performance requirements and methods of test for wheels/rims for trucks and buses	—	—	
46. IS : 9449 (Part I)—1980 Dimensions for tyre valve threads : Part I threads 5VI, 5V2, 6VI and 8VI	—	—	
47. IS : 9458—1980 Specification for synthetic detergents for washing woollen and other delicate fabrics	—	—	
48. IS : 9472—1980 Code of practice for laying of mosaic parquet flooring	—	—	
49. IS : 9476—1980 Specification for cold rolled steel strips for carbon steel razor blades	—	—	
50. IS : 9477—1980 Specification for steel ingots and billets for hot-rolled bars for the production of bright bars	—	—	
51. IS : 9488—1980 Specification for edible coconut protein concentrates	—	—	
52. IS : 9500—1980 Specification for 360° rotary emergency warning lights	—	—	
53. IS : 9501 (Part II)—1980 Methods of measurement of electrical characteristics of microcircuits : Part II Analogue micro-circuits	—	—	
54. IS : 9517—1980 Specification for polyester blend suitings	—	—	
55. IS : 9524—1980 Recommended procedure for repair welding of steel components by aluminothermic process	—	—	

(1)	(2)	(3)	(4)
56. IS : 9529—1980 Specification for taper plug gauges and taper ring gauges to check taper bore of gauged handles and taper sinks of gauging members	—	—	
57. IS : 9536—1980 Specification for nylon cord	—	—	
58. IS : 9538—1980 Specification for electronic calculators (non-programmable type)	—	—	
59. IS : 9540—1980 Purchaser's data sheet for plate and frame filters	—	—	
60. IS : 9543—1980 Specification for spun polyester sewing threads	—	—	
61. IS : 9547—1980 Specification for snap hook, with safety device (PTR-R)	—	—	
62. IS : 9552—1980 Specification for camera usage of 8 mm motion picture film perforated types	—	—	
63. IS : 9554—1980 Specification for lubricants for open gears	—	—	
64. IS : 9555—1980 Specification for rice polisher	—	—	
65. IS : 9558—1980 Specification for gauge, depth, PTEE (Teflon) piston	—	—	
66. IS : 9559—1980 Guide for selection of electrical and electronic equipment for coal mines	—	—	
67. IS : 9560—1980 Colour code for identification of ropes and cordage	—	—	
68. IS : 9564—1980 Specification for forceps, stapectomy, serrated, smooth and McGee wire closing jaws	—	—	
69. IS : 9566—1980 Specification for high tension connecting wires for use in television receivers	—	—	
70. IS : 9571—1980, Specification for photoelectric colorimeter (single beam)	—	—	
71. IS : 9572—1980 Specification for benzyl butyl phthalate plasticizer	—	—	
72. IS : 9577—1980 Specification for positions and dimensions of image area produced by 8 mm type S motion picture camera aperture and maximum projectable image area	—	—	
73. IS : 9582 (Part I)—1980 Specification for single-phase electric motors for definite purposes : Part I Domestic laundry machine motors	—	—	

Copies of these Indian Standards are available for sale with the Indian Standards Institution, Manak Bhawan, 9 Bahadur Shah Zafar Marg, New Delhi-110002 also from its branch offices at Ahmedabad, Bangalore, Bhopal, Bhubaneswar, Bombay, Calcutta, Chandigarh, Hyderabad, Jaipur, Kanpur, Madras, Patna and Trivandrum.

कृ० प्र०—220 भारतीय मानक संस्था की ओर से एतब द्वारा अधिसूचित किया जाता है कि स्तंभ 2 और 3 में दी गई विभिन्न उत्पादों से सम्बन्धी मुहर लगाने का शुल्क स्तंभ 4, 5 और 6 में उल्लेख के अनुसार पुनरीक्षित किया गया है। मुहर लगाने का पुनरीक्षित शुल्क प्रत्येक के आगे दी गई तिथियों से लागू होगा।

## अनुसूची

क्रम संख्या	उत्पाद भारतीय मानक की संख्या	इकाई	मुहर लगाने की दर प्रति इकाई	इकाइयों के लिए	भारत के राजपत्र भाग II, खण्ड 3, उपखण्ड (ii) में 2 का संदर्भ	अधिकमिम एस प्रो० सं०	आंशिक संशोधित एस प्रो की संख्या	जारी होने की तिथि	लागू होने की तिथि
1	2	3	4	5	6	7	8	9	10
1. चपड़ा, मशीन से मान	IS:16(भाग 2) 1973	एक टन	6.50	सभी	—	621	1980-03-15	1983-02-16	
2. सोडा ऐशा, तकनीकी	IS:251-1972	वही	0.30	पहली 1000	3223	1974-11-22			
			0.20	अगली 10000	1974-11-22	1980-02-27	1974-12-07	1983-03-16	
			0.15	बाकी					
3. कार्बिक सोडा शुद्ध और तकनीकी	IS:252-1973	-वही-	-वही-	-वही-	-वही-	—	—	-वही-	-वही-
4. खाने का नमक	IS:253-1970	-वही-	-वही-	-वही-	654 1977-02-01 1384 1079-04-09	—	1977-02-01	-वही-	
5. मैंगनीसियम क्लोराइड	IS:254-1973	-वही-	0.40	सभी	3152 1979-10-09	—	1962-10-20	1983-02-01	
6. एलुमिनियम सल्फेट, अलुमिना	IS:260-1969	-वही-	1.20 0.60	पहली 2000 बाकी	1437 1982-10-09	—	1982-04-10	-वही-	
7. ताम्र सल्फेट	IS:261-1966	-वही-	2.50 1.25	पहली 1000 बाकी	—	622 180-02-27	1980-03-15	1982-12-16	
8. नाइट्रिक अम्ल	IS:264-1976	एक कि०ग्रा०	0.12	सभी	—	2447 1980-08-28	1980-02-15	1982-12-16	
9. हाइड्रोक्लोरिक अम्ल	IS:265-1976	-वही-	-वही-	-वही-	-वही-	-वही-	-वही-	-वही-	
10. सल्फ्यूरिक अम्ल	IS:266-1977	-वही-	-वही-	-वही-	-वही-	-वही-	-वही-	-वही-	
11. नेफथालीन	IS:539-1974	100कि०ग्रा०	6.00	सभी	—	-वही-	-वही-	-वही-	
12. एसिटिक अम्ल	IS:695-1975	एक कि०ग्रा०	0.12	सभी	—	2444	-वही-	1983-03-16	
13. रसायनिक उद्योग के लिए खाने का नमक	IS:797-1976	एक टन	0.30	पहली 10000 दूसरी 10000	3223 1974-11-22	—	1974-12-07	1983-03-16	
14. दोहरे सिलेडरों वाली घुषक मशीनों के लिए प्रतिया निकालने की स्याही	IS:1222-1973	एक कि०ग्रा०	0.03	सब	3807 1964-10-23	—	1964-11-07	1983-01-16	

1	2	3	4	5	6	7	8	9	10
15. एक ड्रम बूरेक मशीनों के लिए प्रतियोगिता निकायन की म्यादों	IS:1333-1978	एक लि. ग्रा	0.30	सभी	3807 1964-10-23	—	1964-11-07	1983-01-16	
16. स्टेरिक थर्मल मशीनीकी	IS:1551-1976	100शीट का एक वाकस	0.08	सब	1979-04-09	2756	1979-04-28	1983-02-01	
17. धुँरी का तेल	IS:1628-1971	एक किलो लीटर	12.00 6.00 3.00	पहली 300 दूसरी 600 बाकी	2754 1982-07-01	—	1982-07-21	1983-01-16	
18. स्टेरिक थर्मल मशीनीकी	IS:1675-1971	एक टन	4.00 2.50	पहली 1000 बाकी	— —	622 1980-02-27	1980-03-15	1982-12-02	
19. लैटेक्स फोम की रबड़ की वस्तुएं	IS:1741-1980	—वही—	12.50 6.25	पहली 200 बाकी	3168 1980-10-24	—	1980-11-15	1983-01-16	
20. प्रोमाइड, मशीनीकी	IS:2142-1974	—वही—	25.00 15.00	पहली 100 बाकी	3223 1974-11-23	—	1974-12-07	1983-03-01	
21. कागज थपक, सुरम गोंद और कार्यलय के पैस्टनुमा प्रकार के	IS:2297-1981	एक लिटर	0.06	सब	2587 1968-09-10	—	1974-10-05	1983-02-16	
22. ठोस सतिका ब्राले कांच के थर्मामीटर	IS:2480-1973	10थर्मामीटर	0.25	सब	3459 1968-09-10	—	1968-09-28	—वही—	
23. सुरक्षा कांच	IS:2543-1971	एक वर्गमीटर	0.25 0.15 0.10	पहली 20000 दूसरी 30000 बाकी	— — —	622 1980-02-27	1980-03-15	1983-04-16	
24. रिजिस्ट्रियों में बंद मार्चिंग	IS:2653-1980	100ग्राम	1.50 1.00 0.50 0.25	पहली 2000 दूसरी 3000 उससे धमकी 5000 बाकी	— — — —	2063 1979-05-30	1979-12-18	1983-03-01	
25. प्रमोसिबल प्रोमाइड	IS:2723-1964	एक टन	25.00 15.00	पहली 100 बाकी	3223 1974-11-22	—	1974-12-07	1983-03-01	
26. सोडियम प्रोबा- इड, गुंथ	IS:2780-1964	—वही—	—वही—	—वही—	—वही—	—वही—	—वही—	—वही—	
27. पोटेशियम प्रोमाइड	IS:2797-1964	—वही—	—वही—	—वही—	—वही—	—वही—	—वही—	—वही—	
28. डाक्टरी थर्मामीटर	IS:3053(भाग 1) 1977	एक थर्मामीटर	0.20 0.15 0.10 0.10	पहली 1663 धमकी 5000 बाकी	1663 1981-05-15	—	1981-08-31	1983-03-16	
29. तैलीय हाइड्रा- लिक, थर्मोजेन प्रकार की	IS:3098-1975	एक किलो	12.50	सभी	2756 1982-07-01	—	1982-08-06	1983-06-01	

नोट : उपरोक्त मुद्रांकन की कीमत रु० : 15.00 प्रतिवर्ष कर दी गई है जो कि 1983-08-01 से लागू होगी।

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
30. सरक एमब्राइट	IS:3131-1965	एक किग्रा	0.12	सभी	—	281	1968-01-05	1982-01-20	1983-02-16
31. सरक येनोल	IS:3145-1966	—वही—	0.06	सभी	—	—वही—	—वही—	—वही—	—वही—
32. मिलिका जेल	IS:3401-1979	एन टन	12.50	सभी	—	3830	1982-10-21	1982-11-20	—वही—
33. सरक केटान	IS:3228-1965	एक किग्रा	0.20	सभी	1225	—	—	1978-04-29	—वही—
34. चपड़ा जोड़, या गेस्केट मिश्रण	IS:3447-1965	एक लिटर	1.20	पहली 1000	—	1498	1981-05-16	1983-02-01	—वही—
			0.60	अगली 1000		1981-04-23			
			0.30	बाकी					
35. हाथ से लिथार्ड के कार्बन पेपर	IS:3450-1976	एक ब्रॉक्स	0.06	सभी	1386	—	1979-04-09	1979-04-28	1983-02-01
36. विस्फोटक और पायरोनक्वीकी मिश्रणों के लिए बेरियम नाइट्रेट	IS:4396-1967	एक टन	6.30	सभी	—	1790	1980-05-23	1980-07-23	1983-03-16
37. मेलाग्रिहाइड, भल्फाएक्लेर के लिए सोडियम	IS:4505-1968	—वही—	20.00	सभी	—	3972	1979-11-20	1979-12-08	1983-02-16
38. टर्नेमिल पेपर	IS:5086-1981	100 क्वायडर	5.00	सभी	—	622	1980-02-27	1980-03-15	1983-03-16
39. सोडियम ब्रोमाईड, फोटो- ग्राफी ग्रेड	IS:5080-1976	एक किग्रा	0.06	पहली 70000	—	1560			
			0.03	बाकी	1983-02-25	1983-02-25	1983-03-19	1983-02-01	
40. धीवरी प्रयोग के लिए प्लास्टिक एम्बलम रंग रोगन	IS:5411(भाग I) 1974	एक लिटर	0.30	सभी	2756	—	1982-07-01	1982-07-31	1983-02-16
41. धातु की पालिश तरल	IS:5487-1969	10 लिटर	0.25	सभी	—	785	1980-03-07	1980-03-29	1983-01-16
42. हुनार्ड वाले डोम रबड़ के सोल और हील	IS:5676-1970	10 जोड़	0.15	सभी	541	—	1975-02-07	1975-03-22	1982-12-16
43. सूतों के लिए टो टोपिया	IS:5852-1977	—वही—	0.25	पहली	—	621	1980-02-27	1980-07-15	—वही—
			0.15	100000					
				बाकी					
44. स्क्रॉगिंग चूर्ण	IS:6047-1970	एक टन	6.00	पहली 500	—	2444	1980-08-27	1980-09-15	1983-01-16
			3.00	बाकी					
45. मोश एण बुझती, तकनीकी	IS:6047-1970	एक टन	0.30	पहली	3223				
			0.20	10000					
				दूसरी	1974-11-22	—	1974-12-07	1983-03-16	
				10000					
			0.15	बाकी					
46. सोडियम कार्बोनेट, मोनाहाइड्रेट	IS:6155-1971	—वही—	—वही—	—वही—	—	2290	1974-08-21	1974-09-07	—वही—
47. सूक्ष्म कोशिका वाले रबड़ सोल और हील	IS:6664-1972	100 वर्गमीटर	6.00	पहली 500	2756	2290	1982-07-01	1974-09-31	1982-12-16
			3.00	बाकी		1974-08-21			

1	2	3	4	5	6	7	8	9	10
48. औद्योगिक सुरक्षा दस्ताने	IS:6994(भाग 1) 1973	10 जोड़े	0.15	सभी	—	1123	1978-04-04	1982-07-31	1983-02-0
49. जस्ता सल्फेट, खेती के	IS:8249-1976	एक टन	6.50	सभी	—	767	1978-03-18	1983-03-01	
							1978-02-21		
50. कपड़ा धुलाई में प्रयोग के लिए सिलिस्ट्रिक अम्लमार्जक टिकिया	IS 8180-1976	—यही—	2.50 1.25	पहली 1000 बाकी	—	1496	1981-04-23	1981-05-16	1983-02-16
51. काच सफाई के लिए, तरल पदार्थ	IS:8540-1977	एक लिटर	0.12	सभी	3415	—	1980-11-21	1980-12-13	1983-02-16
52. एक बार प्रयोग के लिए काच पेपर	IS:9055-1979	100मीटर	1.20 0.60 0.30	पहली 1000 अगली 2000 बाकी	—	3455	1982-05-16	1982-10-02	1983-01-16

(सं० सी० एन ई० 13/10 )  
ए० एम० जीमा, अपर महानिदेशक

S.O. 220.—The Indian Standards Institution, hereby notifies that the marking fees pertaining to various products referred to in Col. 2 and 3 of the following Schedule have been revised as mentioned in Col. 4, 5 and 6 thereof. The revised rate of marking shall come into force with effect from the dates shown against each:

## THE SCHEDULE

Sl. No.	Project	IS No.	Unit	Marking fee Rates		Reference to Govt. of India Gazette Notification Part-II, Section-3, Sub-section (ii)		Date of Effect	
				Per Unit	For Units	Superseded S.O. No.	Partially Modified S.O. No.	Date of Issue	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Shellac, machine made	IS : 16 (Part II) 1973	One Tonne	6.50	All	621	1980-02-27	1980-03-15	1983-02-16	
2. Soda ash, technical	IS : 251-1972	-do-	0.30 0.20 0.15	First 10000 Next 10000 Remaining	3223	1974-11-22	—	1974-12-07	1983-03-16
3. Caustic Soda, pure and technical	IS : 252-1973	-do-	-do-	-do-	—	—	—	-do-	-do-
4. Edible common salt	IS : 253-1970	-do-	-do-	-do-	{ 654 1977-02-01 } { 1384 1979-04-09 }	—	—	1977-02-01 } 1979-04-28 }	-do-
5. Magnesium chloride	IS : 254-1973	-do-	0.40	All	3152	1962-10-09	—	1962-10-20	1983-02-01
6. Aluminium sulphate, non-ferric	IS : 260-1969	-do-	1.20 0.60	First 2000 Remaining	1437	1982-03-18	—	1982-04-10	-do-
7. Copper sulphate	IS : 261-1966	-do-	2.50 1.25	First 1000 Remaining	—	622	1980-02-27	1980-03-15	1982-12-16
8. Nitric acid	IS : 264-1976	One kg.	0.12	All	—	2447	1980-08-28	1980-09-20	1983-03-01
9. Hydrochloric acid	IS : 265-1976	-do-	-do-	-do-	—	-do-	-do-	-do-	-do-
10. Sulphuric acid	IS : 266-1977	-do-	-do-	-do-	—	-do-	-do-	-do-	-do-

1	2	3	4	5	6	7	8	9	10
11. Naphthalen	IS : 539-1974	100 kg.	6.00	All	1982-03-18	1980-08-28	1980-09-20	1983-02-16	
12. Acetic acid	IS : 695-1975	One kg.	0.12	All	—	2444 1980-08-27	1980-19-13	1983-03-01	
13. Common salt for Chemical industry	IS : 797-1976	One tonne	0.30 0.20 0.15	First 1000 Next 10000 Remaining	3223 1974-11-22	—	1974-12-07	1983-03-16	
14. Ink, duplicating for twin cylinder rotary machines	IS : 1222-1973	One kg.	0.03	All	3807 1964-10-23	—	1964-11-07	1983-01-16	
15. Ink, duplicateing, for single drum rotary machine	IS : 1333-1978	One kg.	0.03	All	3807 1964-10-23	—	1964-11-07	1983-01-16	
16. Carbon papers for type-writer	IS : 1551-1976	One Box of 100 sheets	0.06	All	1386 1979-04-09	—	1979-04-28	1983-02-01	
17. Axle oil	IS : 1628-1971	One kilo	12.00 6.00 3.00	First 300 Next 600 Remaining	2756 1982-07-01	—	1982-07-31	1983-01-16	
18. Stearic acid, technical	IS : 1675-1971	One tonne	4.00 2.50	First 1000 Remaining	—	622- 1980-02-27	1980-03-15	1982-12-01	
19. Latex foam rubber products	IS : 1741-1960	-do-	12.50 6.25	First 200 Remaining	3168 1980-10-24	—	1980-11-15	1983-01-16	
20. Bromide, technical	IS : 2142-1974	-do-	25.00 15.00	First 100 Remaining	3223 1974-11-22	—	1974-12-07	1983-03-01	
21. Paper adhesives, liquid gum and office paste type	IS : 2257-1981	One Litre	0.06	All	2587 1974-09-23	—	1974-10-05	1983-02-16	
22. Solid stem general purpose glass thermometers	IS : 2480-1973	10 Thermo meters	0.25	All	3459 1968-09-10	—	1968-09-28	-do-	
23. Safety glass	IS : 2553-1971	1 m2	0.25 0.15 0.10	First 20000 Next 30000 Remaining	—	622 1980-02-27	1980-03-15	1983-03-16	
24. Safety matches in boxes	IS : 2653-1980	100 Gross	1.50 1.00 0.50 0.25	First 2000 Next 3000 Next 5000 Remaining	—	2063 1979-05-30	1979-06-16	1983-03-01	
25. Ammonium bromide	IS : 2723-1964	One Tonne	25.00 15.00	First 100 Remaining	3223 1974-11-22	—	1974-12-07	1983-03-01	
26. Sodium bromide, pure	IS : 2780-1964	-do-	-do-	-do-	-do-	—	-do-	-do-	
27. Potassium bromide	IS : 2797-1964	-do-	-do-	-do-	-do-	—	-do-	-do-	
28. Clinical thermo-meters	IS : 3055(Part-I) —1977	One Thermo-	0.20 0.15 0.10	First 5000 Next 5000 Remaining	1663 1981-05-15	—	1981-06-06	1983-02-	
29. Oil hydraulic, mineral oil type	IS : 3098-1975	One kl.	12.50	All	2756 1982-07-01	—	1982-07-31	1983-06-01	
Note:—The above rate of Marking Fee has again been revised as Rs. 15.00 with effect from 1983-06-01									
30. Musk ambrette	IS : 3131-1965	One kg.	0.12	All	281	281 1968-01-05	1968-01-20	1983-02-16	
31. Musk xylol	IS : 3145-1965	-do-	0.06	All	—	-do-	-do-	-do-	
32. Silica gel	IS : 3401-1979	One Tonne	12.50	All	—	3830 1982-10-21	1982-11-20	-do-	
33. Musk Ketone	IS : 3228-1965	One kg	0.20	All	1225 1978-04-13	—	1978-04-29	-do-	



1	2	3	4	5	6	7	8	9	10
34. Shellac jointing or gas-ket compound	IS : 3447-1965	One litre	1.20 0.60 0.30	First 1000 Next 1000 Remaining	—	1498 1981-04-23	1981-05-16	1983-02-01	
35. Carbon papers for hand-writing	IS : 3450-1976	One Box	0.06	All	1386 1979-04-09	—	1979-04-28	1983-02-01	
36. Barium nitrate for explosive and pyrotechnic compositions	IS : 4396-1967	One Tonne	6.50	All	—	1790 1980-05-23	1980-07-05	1983-03-16	
37. Sodium for maldehyde sulphoxylate	IS : 4505-1968	-do-	20.00	All	—	3972 1979-11-20	1979-12-08	1983-02-16	
38. Stencil paper	IS : 5086-1981	100 Quires	5.00	All	—	622 1980-02-27	1980-03-15	1983-03-16	
39. Sodium bromide photographic grade	IS : 5380-1976	One kg.	0.6 0.03	First 70000 Remaining	—	1560 1983-02-25	1983-03-19	1983-02-01	
40. Plastic emulsion paint for interior use	IS : 5411(Part-1) —1974	One litre	0.30	All	2756 1982-07-01	—	1982-07-31	1983-02-16	
41. Metal polish, liquid	IS : 5487-1969	10 Litres	0.25	All	—	785 1980-03-07	1980-03-29	1983-01-16	
42. Moulded solid rubber soles and heels	IS : 5676-1970	10 Pairs	0.15	All	541 1975-02-07	—	1975-02-22	1982-12-16	
43. Protective steel toe caps for footwear	IS : 5852-1977	-do-	0.25 0.15	First 100000 Remaining	—	621 1980-02-27	1980-03-15	-do-	
44. Scouring powder	IS : 6047-1970	One Tonne	6.00 3.00	First 500 Remaining	—	2444 1980-08-27	1980-09-13	1983-01-16	
45. Soda ash, fused, technical	IS : 6135-1981	One Tonne	0.30 0.20 0.15	First 10000 Next 10000 Remaining	3223 1974-11-22	—	1974-12-07	1983-03-16	
46. Sodium carbonate, monohydrate	IS : 6155-1971	-do-	-do-	-do-	—	2290 1974-08-21	1974-09-07	-do-	
47. Micro-cellular rubber soles and heels	IS : 6664-1972	100m <sup>2</sup>	6.00 3.00	First 500 Remaining	2756 1982-07-01	—	1982-07-31	1982-12-16	
48. Industrial safety gloves	IS : 6994(Part 1) —1973	10 Pairs Pairs	0.15	All	—	1123 1978-04-04	1978-04-22	1983-02-01	
49. Zinc sulphate, agricultural grade	IS : 8249-1976	One Tonne	6.50	All	—	767 1978-02-21	1978-03-18	1983-03-16	
50. Synthetic detergent tablets for laundry use	IS : 8180-1976	-do-	2.50 1.25	First 1000 Remaining	—	1498 1981-04-23	1981-05-16	1983-02-16	
51. Glass cleaner, liquid	IS : 8540-1977	One litre	0.12	All	3415 1980-11-21	—	1980-12-13	1983-02-16	
52. One time carbon paper	IS : 9055-1979	100 Metre	1.20 0.60 0.30	First 2000 Next 2000 Remaining	—	3455 1982-09-16	1982-10-02	1983-01-16	

[No. CMD/13: 10]

D.S. Cheema, Addl Director General

नौवहन और परिवहन मंत्रालय

(नौवहन पक्ष)

नई दिल्ली, 30 दिसम्बर, 1983

का०आ० 221.—दीपघर अधिनियम, 1927 (1927 की संख्या 17) के खंड 4 के उपखंड (1) का पालन करने हुए, केन्द्र सरकार दो वर्ष की अवधि के लिए एक परामर्श-दात्री समिति नियुक्त करती है। इस समिति में निम्नलिखित व्यक्ति शामिल होंगे :

अध्यक्ष :

1. राबिब,  
नौवहन और परिवहन मंत्रालय।

पदेन

सदस्य :

2 समुद्री सलाहकार भारत सरकार  
जहाज भवन, बालवंद हीराचंद मार्ग,  
बम्बई-400001

3 वित्तीय सलाहकार

यथावधि

नौवहन और परिवहन मंत्रालय

4. मुख्य जल सर्वेक्षक, भारत सरकार  
नेवल हाइड्रोग्राफिक ऑफिस,  
पो.बॉ. मं० 75,  
देहरादून-248 001

अध्यक्ष

5. श्री बी०सी० पटनायक,  
सदस्य, राज्य सभा।

6. श्री एम०एन० गावित  
सदस्य, लोक सभा।

7. श्री जोस चंदी,  
मैसर्स लोहामार्ट, मार्केट रोड,  
एर्नाकुलम, कोचीन-682031

प्रतिनिधि फंडेशन  
आफ इंडियन चैंबर्स  
आफ कामर्स एंड  
इंडस्ट्री के

8. कैप्टन ए०जे० कोटो, महाप्रबंधक  
(ओपन)  
गोकक पटेल बोल्टर्स लिमिटेड,  
19, जे०एन० हरीदिया मार्ग,  
बेलाड एस्टेट, बंबई-400038

प्रतिनिधि, एसोसिएटेड  
चैंबर्स ऑफ कामर्स एंड  
इंडस्ट्री ऑफ इंडिया

9. कैप्टन बी०आर० राव,  
संयुक्त समुद्री अधीक्षक,  
सिंधिया स्टीम नेवीगेशन कंपनी  
लि०, सिंधिया हाउस, नरैतम  
मोरारजी मार्ग, बेलाड स्ट्रीट,  
बंबई-400 038

प्रतिनिधि, इंडियन नेश-  
नल शिपआनर्स एसो-  
सियेशन

10. कैप्टन वी० सुब्रमणियम,  
तकनीकी प्रबंधक,  
भारतीय नौवहन निगम,  
नौवहन भवन, 245,  
मद्रास कामा रोड, बंबई-400021

प्रतिनिधि, इंडियन  
नेशनल शिपआनर्स  
एसोसिएशन

11. श्री प्रेमजी भाई वी० खोखरी,  
अवैतनिक महासचिव,  
फंडेशन ऑफ आल इंडिया सेलिंग  
वैसल्स इंडस्ट्री एसोसिएशन,  
बन्दर रोड, पोरबंदर (गुजरात)

प्रतिनिधि, सेलिंग बैसेल्स  
इंटररेस्ट्स फार वेस्ट  
कोस्ट्स

12. श्री सी०आई०आर० मानचंदी,  
अध्यक्ष, तूतीकोरिन सेलिंग बैसेल्स,  
आनर्स एसोसिएशन, बीच रोड,  
तूतीकोरिन (तमिलनाडु)

प्रतिनिधि, सेलिंग  
वैसेल्स इंटररेस्ट्स फार  
ईस्ट कोस्ट्स

13. कैप्टन एम०के० आर्ज, उपाध्यक्ष,  
तूतीकोरिन पोर्ट ट्रस्ट तूतीकोरिन

प्रतिनिधि, इंडियन  
पोर्ट एसोसिएशन

14. कैप्टन टी० राजरिया,  
मैटल्फ एंड होल्किंसो (प्राइवेट) लि०  
4, सूरजी बल्लभ दास मार्ग,  
बेलाड एस्टेट, बंबई

प्रतिनिधि, कंपनी ऑफ  
मास्टर मैरीनर्स ऑफ  
इंडिया

15. महानिदेशक, दीपचर और दीपपोत पदेन (सदस्य सचिव)

[सं० एस डब्ल्यू एल एल ई - 8/83]  
के०एन० जालपुरी, अवर सचिव

## MINISTRY OF SHIPPING &amp; TRANSPORT

(Shipping Wing)

New Delhi, the 30th December, 1983

S.O. 221 --In pursuance of sub-section (1) of section 4 of the Lighthouse Act, 1927 (No. 17 of 1927), the Central Government hereby appoints for a period of two years a Central Advisory Committee, for Lighthouses, consisting of the following persons, namely :—

## Chairman

1. Secretary, Ministry of Shipping and Transport Ex-officio.

## Members.

2. Nautical Adviser to the Govt. of India, Jah'uz Bhavan, Walchand Hirachand Marg, Bombay-400001. -do-
3. Financial Adviser, Ministry of Shipping and Transport. -do-
4. Chief Hydrographer to the Govt. of India, Naval Hydrographic Office, Post Box No. 75, Dehra Dun-248001. -do-
5. Shri B.C. Pattanayak, Member Rajya Sabha.
6. Shri M.H. Gavit, Member, Lok Sabha.
7. Shri Jose Chandy, M/s. Loha Mart, Market Road, Ernakulam, Cochin-682031. Representative of the Federation of Indian Chambers of Commerce and Industry.
8. Capt. A.J. Couto, General Manager, (Opn.) Gokal Patel Volkart Ltd., 19, J.N. Heredia Marg, Ballard Estate, Bombay-400038. Representative of the Associated Chambers of Commerce and Industry of India.
9. Capt. B.R. Rao Joint Marine Superintendent Scindia Steam Navigation Company Ltd., Scindia House Narottam Morarjee Marg Ballard Estate Bombay-400038. Representative of the Indian National Shipowners' Association.
10. Capt. V. Subramanian Technical Manager Shipping Corporation of India Shipping House 245 Madame Cama Road Bombay-400021. Representative of Indian National Shipowners' Association.
11. Shri Premjibhai V. Khokhari Hon. General Secretary Federation of All India Sailing Vessels Industry Association, Bunder Road, Porbander (Gujarat). Representative of the Sailing Vessels Interests for West Coast.
12. Shri C.I.R. Manchiado, President The Tuticorin Sailing Vessel Owners' Association Beach Road Tuticorin (Tamil Nadu). Representative of the Sailing Vessels Interests for East Coast.

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|--|--|
| 13. Capt. M.K. George Dy. Conservator Tuticorin Port Trust Tuticorin.                                    | Representative of the Indian Ports Association.            |
| 14. Capt. T. Rozario Metcalfe and Hodgkinso (Pvt.) Ltd. 4 Shoorji Vallabhdas Marg Ballard Estate Bombay. | Representative of the Company of Master Mariners of India. |
| 15. Director General of Light-house and Lightships.  | Ex-officio. (Member-Secretary)                             |

[No. SW/LLE-8/83]  
K.N. ZALPURI, Under Secy.

(परिवहन पक्ष)

नई दिल्ली, 7 जनवरी, 1984

का० आ० 222.—डाक कर्मकार (नियोजन का विनियमन) अधिनियम, 1948 (1948 का 9) की धारा 5(क) की उपधारा (3) और (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए श्री वी० शेल्वारज के स्थानान्तरण के कारण केन्द्रीय सरकार मद्रास पोर्ट ट्रस्ट के अध्यक्ष श्री अशोक जोशी को मद्रास पोर्ट ट्रस्ट के अध्यक्ष का अधिकार सौंपना और इस निमित्त भारत के राजपत्र के भाग II, खंड 3 उपखंड (ii) दि० 13 नवम्बर 1982 के पृष्ठ 3985-3986 पर प्रकाशित भारत सरकार के नौवहन और परिवहन मंत्रालय (परिवहन पक्ष) की अधिसूचना सं० सां० का० 3757 दि० 29 अक्टूबर, 1982 में निम्नलिखित संशोधन करती है, अर्थात्

उक्त अधिसूचना में अनुच्छेद 2 में "श्री वी० शेल्वारज" शब्दों और अक्षरों के लिए "श्री अशोक जोशी" शब्द रखे जाएंगे।

[का० सं० एल टी एम/6/82-यू० एम० एल०]  
वी० शंकरलिंगम, उप सचिव

(Transport Wing)

New Delhi, the 7th January, 1984

S.O. 222.—In exercise of the powers conferred by sub-sections (3) and (4) of section 5A of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948), the Central Government hereby nominates Shri Ashoke Joshi, Chairman, Madras Port Trust as Chairman of the Madras Dock Labour Board vice Shri V. Selvaraj (who has been transferred) and for that purpose amends the notification of the Government of India in the Ministry of Shipping and Transport (Transport Wing) No. S.O. 3757 dated the 29th October, 1982 (Published in the Gazette of India, Part II, Section 3, sub-section (ii) dated the 13th November, 1982 at pages 3985-3986) as follows, namely:—

In the said notification, in paragraph 2, for the words and letter "Shri V. Selvaraj" the words "Shri Ashoke Joshi" shall be substituted.

[F. No. LDM/6/82-US(L)]  
V. SANKARALINGAM, Dy. Secy.

पोस्टमास्टर जनरल, सं० प्र० परिमंडल

भोपाल, 16 दिसम्बर, 1983

का० आ० 223.—केन्द्रीय सरकार का यह मत है कि श्री

भालचन्द्र, पोस्ट-मैन उज्जैन के खिलाफ विभागीय जांच हेतु गवाहों के रूप में निम्नलिखित व्यक्तियों को बुलाना आवश्यक है:—

- (1) श्री दशरत्सिंह एवं श्री महेन्द्रसिंह, पार्टनर, प्रिंस वाच कम्पनी, उज्जैन
- (2) श्री मनमोहन गुप्ता, ट्रान्सपोर्ट कार्पोरेशन आफ इंडिया, इन्दौर गेट, उज्जैन।
- (3) श्रीमती बशीरत बाई पत्नी श्री मोहम्मद, अमरपुरा घर नं० 62, उज्जैन।
- (4) श्री बाबल भाई गुजराती, सखीपुरा, रंग बादली, उज्जैन।
- (5) श्रीमती रामदुलारी पत्नी श्री के० एन० गुटराऊ, 76 रविशंकर कालोनी उज्जैन।

इसलिए विभागीय जांच (गवाहों की उपस्थिति के बाध्य-करण एवं दस्तावेज प्रस्तुतीकरण) अधिनियम 1972, (1972 का 18) की धारा 4 की उपधारा (1) के तहत दिए गए अधिकारों का प्रयोग करते हुए केन्द्रीय सरकार एतद्-द्वारा श्री आर० एस० दुबे, उपसभागीय निरीक्षक (डाक) पूर्व उज्जैन संभाग, उज्जैन को जांच प्राधिकारी के रूप में प्राधिकृत करती है ताकि वे श्री भालचन्द्र पोस्ट-मैन, उज्जैन के खिलाफ सी० सी० एस० (सी० सी० ए०) नियमावली 1965 के नियम 14 के अधीन अनुशासनात्मक कार्रवाई करने के लिए उपरोक्त अधिनियम की धारा 5 में विनिर्दिष्ट अधिकारों का प्रयोग कर सकें।

[सं०-डि०/7/उज्जैन/82]

जी० वी० एस० राव, पोस्टमास्टर जनरल

POSTMASTER GENERAL, M.P. CIRCLE

Bhopal, the 16th December, 1983

S.O. 223.—Whereas the Central Government is of the opinion that for the purpose of the departmental enquiry relating to Shri Bhalchandra, Postman, Ujjain it is necessary to summon as witnesses the following persons:—

- (1) Shri Darsansingh & Shri Mahendra Singh, Partner, Prince Watch Co., Ujjain.
- (2) Shri Manmohan Gupta, Transport Corporation of India, Indore Gate, Ujjain.
- (3) Shrimati Bashiranbai, w/o Shri Mohd, Amarapura, H. No. 62, Ujjain.
- (4) Shri Badalbhai Gujrati, Sakhipura Rang Walid, Ujjain.
- (5) Smt. Ramdulari, w/o Shri K. N. Gutraoo, 76, Ravishankar Colony, Ujjain.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the departmental Inquiries (Enforcement of Attendance of Witnesses and Production of Documents) Act, 1972 (18 of 1972) the Central Government hereby authorises Shri R. S. Dubey, Sub-Divisional Inspector (Postal) Ujjain East Sub-Division, Ujjain as the Inquiring Authority to exercise the power specified in section 5 of the said Act in relation to disciplinary action under Rule 14 of CCS (CCA) Rules, 1965 against Shri Bhalchandra, Postman, Ujjain.

[No. Disc/7/Ujjain/82]

G. V. S. RAO, Postmaster General

## ग्रामीण विकास मंत्रालय

नई दिल्ली, 9 जनवरी, 1984

## शुद्धि पत्र

का. आ. 224—भारत के राजपत्र, भाग 2, खण्ड 3, उपखण्ड (ii), तारीख 3 अक्टूबर, 1981 के पृष्ठ 3311 से 3313 पर, भारत सरकार के ग्रामीण पुनर्निर्माण मंत्रालय की अधिसूचना सं० 2679, तारीख 18 सितम्बर, 1981 के साथ प्रकाशित रोटी के लिए गेहूं का आटा (श्रेणीकरण और चिन्हांकन) नियम, 1980 में —

1. पृष्ठ 3311 पर, प्रारंभिक पैरा में “रोटी के लिए गेहूं का आटा (श्रेणीकरण और चिन्हांकन) नियम, 1980” के स्थान पर “रोटी के लिए गेहूं का आटा श्रेणीकरण और चिन्हांकन नियम 1980” पढ़ें।

2. पृष्ठ 3312 पर, —

(क) नियम 1 (1) में, “रोटी के लिए गेहूं का आटा (श्रेणीकरण और चिन्हांकन) नियम, 1980” के स्थान पर “रोटी के लिए गेहूं का आटा श्रेणीकरण और चिन्हांकन नियम, 1981” पढ़ें।

(ख) नियम 3 में दूसरी पंक्ति में, “श्रेणी पदाभिमान” के स्थान पर “श्रेणी अभिधान” पढ़ें।

(ग) नियम 5 में, तीसरी पंक्ति में “ऐंगमार्ग” के स्थान पर “ऐंगमार्क” पढ़ें।

(घ) नियम 5 में, टिप्पण (2) में, पहली पंक्ति में, “बी-ट्रिवल” के स्थान पर “बी-ट्रिबल” तथा दूसरी पंक्ति में, श्रेणी का “पदाभियान” के स्थान पर “श्रेणी अभिधान” पढ़ें।

(ङ) नियम 6 (4) पांचवीं पंक्ति में, “आधाने” के स्थान पर “आधान” तथा छठी पंक्ति में, “पदाभिधान” के स्थान पर “अभियान” पढ़ें।

(च) अनुसूची 1 में स्तंभ 6 के शीर्षक में “द्रव्यमान” के स्थान पर “द्रव्यमान” पढ़ें।

(छ) अनुसूची 1 में, स्तंभ 13 में साधारण लक्षण के नीचे (4) में, “स्वादवाला सुवासवाला” के स्थान पर “स्वाद और सुवास वाला” पढ़ें।

(ज) अनुसूची में, दूसरी पंक्ति में, “पदाभिधान” के स्थान पर “अभिधान” पढ़ें।

[सं० 10-13/79-एम० I]

ओ० पी० मिश्रा, अवर सचिव

## MINISTRY OF RURAL DEVELOPMENT

New Delhi, the 9th January, 1984

## CORRIGENDUM

S.O. 224.—In the Bread Wheat Flour Grading and Marking Rules, 1981 published with the notification of the Gov-

ernment of India in the Ministry of Rural Reconstruction, S.O. 2679, dated the 18th September, 1981 at pages 3314 to 3316 of the Gazette of India, Part II, Section 3, Sub-section (ii) dated the 3rd October, 1981,—

1. at page 3314,—

(a) in preamble 1st line, for “Floor” read “Flour”;

(b) in rule 1, in sub-rules (1) and (2), for “floor” read “Flour”;

2. at page 3315, in Schedule I,

under column 13. General Characteristics—

(a) in item (1), for “produce” read “product”;

(b) in item (3), for “contamination squeezing” read “contamination, squeezing”.

[No. 10-13/79-M-II]

O. P. MISHRA, Under Secy.

## MINISTRY OF LABOUR &amp; REHABILITATION

(Department of Labour)

New Delhi, the 25th August, 1983

S.O. 225.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Bombay, in the Industrial Dispute between the employers in relation to the management of Air India, Bombay and their workmen, which was received by the Central Government on the 20th August, 1983.

[No. L-11013(1)/82-D.II(B)]

HARI SINGH, Desk Officer

BEFORE SHRI C. T. DIGHE

ARBITRATOR

BETWEEN

Employers in relation to Management of AIR-India, Bombay.

AND

(1) Air India Employees' Guild;

(2) Air Corporation's Employees' Union;

(3) Indian Aircraft Technicians' Association.

In the matter of Arbitration under Section 10 A of Industrial Disputes Act.

## APPEARANCES :

On behalf of employers :

Mr. N.A. Palkhiwala and Mr. Lalit Bhasin with

Mr. S.K. Bhasin, Miss Nina Gupta of Bhasin

&amp; Co.

(Advocates)

Mr. K.A. Sapat, Dy. Director-Personnel,

Mr. M.L. Choudhry, Advisor (Tax &amp; Treasury)

Mr. P.M. Thakur, Industrial Relations

Air-India

Manager,

Mr. T. Narendra Kumar, Law Officer.

On behalf of workmen :

Mr. F.D. Damania, Advocate with

Mr. Udvadia, (Chartered Accountant)

Mr. S. Dharkar, (Chartered Accountant)

Air-India

Mr. M. Ghalib,

Employee's

Mr. M.M. Rajpal

Guild

Mr. Madan Phadnis, Advocate with

Mr. P.B. Nawany,

Mr. L.K. Gramopadhye,

Mr. V.M. Fernandes

Air

Corporations

Employees'

Union.

Mr. Madan Phadnis, Advocate with

Mr. G.S. Dev

Indian

Aircraft

Technicians'

Association

## SECTION-1

### Introduction

1.1 This Arbitration relates to the ascertainment of bonus to the employees of Air-India Corporation represented by the three Unions, viz. (i) Air-India Employees' Guild; (ii) Air Corporation's Employees' Union; and (iii) Indian Aircraft Technicians' Association, for the year 1981-82. The undisputed facts are that for the three years preceding the year 1981-82 productivity-linked bonus under a settlement of the year 1979 covered by Section 31A of the Payment of Bonus Act, 1965 was granted to the employees. That settlement ended with the financial year ending 31st March, 1981. On 1st June, 1982 representatives of the Air-India Employees' Guild by their letter No. AIEG/Bonus/0106 demanded bonus at 20 per cent for the accounting year ending 31st March, 1982. Air Corporation's Employees' Union and Indian Aircraft Technicians' Association are moving together in this dispute. On 20th October, 1982 both these organisations served a strike notice on the issue of payment of bonus at 20 per cent for the accounting year 1981-82. This dispute raised by all the three organisations was taken up in conciliation. It was the say of the Management before the Conciliation Officer that the employees were entitled only to a bonus at 8.33 per cent, the minimum bonus under Section 10 of the Payment of Bonus Act, 1965 inasmuch as Air-India had suffered losses and there was no allocable surplus to grant any bonus higher than the compulsory 8.33 per cent. As a result of the discussions and persuasions of the Joint Chief Labour Commissioner, there was an agreement between the Management on the one hand and Air-India Employees' Guild on the other hand entered into on 8th November, 1982 for referring the dispute for arbitration. On 9th November, 1982 a similar agreement was executed by the representatives of Air Corporation's Employees' Union and Indian Aircraft Technicians' Association with the Management. The Government of India to whom these agreements were sent, referred the dispute for my arbitration as I was named the arbitrator by all the contesting parties. The full text of the Government of India Order SO-4442, dated 11th December, 1982 published at page 4479 of the Gazette of India, Part-II is reproduced for ready reference in Annexure I to this Award.

1.2 A reading of the two agreements and the order made by the Government of India referring the dispute for my arbitration, would show that the Management of Air-India had in the negotiations agreed to pay productivity linked bonus for the accounting year ended 31st March, 1982 at 12.25 per cent subject to the provisions of Section 12 of the Payment of Bonus Act and the arbitrator is required to find out whether the employees are entitled to any additional bonus. The pertinent paragraph of that Reference which is almost common in both the agreements is as follows :—

"Whether the employees of Air-India are entitled to bonus under the Payment of Bonus Act, 1965 for the accounting year ended on 31st March, 1982 at a rate higher than 12.25 per cent of their wages keeping in view the system of accounting and the productivity results obtained during the year? If so, what is the additional quantum, if any, of bonus payable to the employees concerned?"

It will be seen that in the agreement executed by the Air Corporation's Employees' Union and the Indian Aircraft Technicians' Association on 9th November, 1982 the word 'Etc.' has been added after the word 'Year'. The same is absent in the agreement dated 8th November, 1982; otherwise the substantive reference is in the same terms. The arbitrator has to find out whether under the Payment of Bonus Act the employee can get more than 12.25 per cent bonus on the basis of calculations made keeping in view the system of accounting and the productivity results.

## SECTION-2

### Pleadings

2.1 In due course notices were issued to the parties and their written statements invited by me. Exhibit-1 in my file is the written statement given by Air-India. It has been stated by the Management that the Corporation has implemented the settlement to pay bonus at 12.25 per cent, but if computation of gross profits as per the Second Schedule to the Payment of Bonus Act, 1965 read with Sections 5, 6 and 7 of the Act is made, there is deficit and as such the employees are entitled only to minimum bonus at 8.33 per cent under the Act. They rely upon the balance-sheet and profit and loss account for the year 1981-82 duly audited and produced before me as Ex. E-2 an Annual Accounts with explanatory notes, Ex. E-1. In this connection it is said that the accounts of the Corporation are audited by two firms of chartered accountants appointed by the Board of Directors. The audited accounts along with examiners' (chartered accountants') report are then submitted to the Board of Directors. Thereafter the accounts are audited by the Comptroller and Auditor General of India in accordance with Section 15 of the Air Corporation's Act. They also rely upon Section 23 of the Payment of Bonus Act which relates to the presumption about accuracy of balance-sheets and profit and loss accounts of Corporations and Companies. Further on it is added that even under the productivity-linked bonus formula which had been applied for the purposes of payment of bonus for the years 1978-79, 1979-80 and 1980-81, bonus is payable at 12.25 per cent. There is no dispute according to the Corporation, regarding the calculation of bonus under the productivity-linked bonus formula and in any case, no such dispute is the subject-matter of the present arbitration. It is also said that even apart from the legal presumption in favour of the acceptability of the audited accounts, there is no material whatsoever for disputing the accounts and as such on the basis of the calculations made by them the employees are not entitled to any further payment by way of bonus for the year 1981-82.

2.2 Almost in terms of the items required by the Second Schedule linked with Section 4(b) of the Payment of Bonus Act, 1965 they have given a chart showing how the gross profits are arrived at. There are further annexures showing the bonus computation, adjustment to gross deficit and the return on capital and reserves. For the sake of clarity these charts are given below—

## SECOND SCHEDULE

[See Section 4(b)]

Computation of Gross Profit

Accounting year ending 31st March, 1982.

Item No.	Particulars	(Rs. in lakhs)		
		Amount of sub-items	Amount of main items	Remarks
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	
1.	Net Profit as per Profit & Loss Account		1036.20	

(1)	(2)	(3)	(4)	(5)
2. Add back provision for :				
(a) Bonus to employees		74.49		
(b) Depreciation		2914.27		
(c) Direct taxes, including the provision (if any) for previous accounting years				
(d) Development rebate/investment allowance/Development allowance reserves				See Footnote(1)
(e) Any other reserves*		593.14	3581.90	
Total of I2		<u>3581.90</u>		
3. Add back also :				
(a) Bonus paid to employees in respect of previous accounting years				See footnote (1)
(aa) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of				
(i) the amount if any paid to or provided for payment to, an approved gratuity fund ; and		28.11*	Less payment	*Provision
				69.80
				<u>41.69</u>
				<u>28.11</u>
(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.				
(b) Donations in excess of the amount admissible for income-tax.**				
(c) Any annuity due, or commuted value, of any annuity paid. under the provisions of Section 280-D of the Income-tax Act during the accounting year.				
Provision for				
*Obsolescence		521.41		
Bad Debts		61.11		
Self-Insurance		10.62		
		<u>593.14</u>		
**As donations amount to Rs.61881 only, the said amount comes within the ambit of the qualifying amount under sec. 80G of the Income-tax Act. Hence, nothing has been added against this item.				
(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than the losses on sale of capital assets on which depreciation has been allowed for income tax or agricultural income tax)				See footnote (1)
(e) Losses of or expenditure relating to any business situated outside India.				
Total of Item No. 3		<u>28.11</u>	28.11	
4. Add also income, profits or gains (if any) credited directly to reserves, other than—				
(i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income tax or agricultural income tax).				
(ii) Profits of any receipts relating to any business situated outside India.				
(iii) income of foreign concerns for investments outside India.				
Net total of Item No. 4.				
5. Total of Items Nos. 1, 2, 3 & 4			<u>4646.21</u>	
6. Induct :				
(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income tax or agricultural income tax).				See footnote (2)

(1)	(2)	(3)	(4)	(5)
(b) Profits of, any receipts relating to, any business situated out-side India				See footnote (2)
(c) Income of foreign concerns from investments outside India.				See footnote (2)
(d) Expenditure or losses (if any) debited directly to reserves, other than—		32.29*	*Obsolescence w/o. Bad Debts w/o	5.66 16.01
(i) Capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income tax or agricultural income tax).			Less under self-ins.	10.62
				32.29
(ii) Losses of any business situated outside India.				
(iii) Losses due to difference in exchange		195.38		
(e) In the case of foreign concerns proportionate administrative (overhead) expenses of Head Office allocable to Indian Business.				See footnote (3)
6. (f) Refund of any direct tax paid for previous accounting years and excess provisions, if any, of previous accounting years, relating to bonus, depreciation, taxation or development rebate or development allowance, if return back.				See footnote (2)
(g) Cash subsidy, if any, given by the Government or by any body corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purpose and the proceeds of which are reserved for such purposes.				
Total of Item No. 6.			227.67	
7. Gross profits for purposes of bonus (Item No.5 minus item no. 6)			4418.54	

Explanation—In sub-item (aa) of item 3. “approved gratuity fund” has the same meaning assigned to it as clause (5) of Section 2 of the Income-tax Act.

Footnotes—

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No.7) to Total World Gross Profit (as per consolidated Profit and Loss Account) adjusted as in Item No.2 above only

Bonus computation for the Financial Year 1981-82

	Rs. in lakhs
Gross Profits as per Second Schedule	4418.54
Less Prior Charges	
(i) Return @ 8.5% on Equity capital	490.35
(ii) Return at 6% on opening balance of Reserves	708.27
(iii) Depreciation as per Income-tax Act	5013.71
(iv) Investment allowance as per Income-tax Act	58.69
(v) National Tax Liability under I. T. Act.	Nil.
	6271.02
Gross Deficit	1852.48
Adjustment to Gross Deficit	43.72
Net Deficit	1808.76

Adjustment to Gross Deficit 1981-82

	Rs. in lakhs
A. Gross profits as per payment of Bonus Act—Financial Year 1980/81	661.10
B. Tax on above @55% and surcharge @ 7.50%	390.88
C. Bonus paid for 1980/81	73.94
D. Gross Profits	661.10
Less Bonus paid	73.94
	587.16

	Rs. in Lakhs
E. Tax on Rs. 587.16 lakhs @55% and surcharge @7.50%	347.16
F. Difference between 'B' and 'E'	43.72

## Return on capital &amp; reserves 1981-82

	Rs. in lakhs
1. 8.5% on Rs. 5768.82 lakhs Equity capital	490.35
2. 6% on Opening Balance of the following Reserves—	708.27
(a) Capital Reserve	2050.16
(b) General Reserve	..
(c) Insurance Reserve	500.00
(d) Development Rebate Reserve	1099.22
(e) Staff Gratuity Reserve	458.20
(f) Obsolescence Reserve	2233.68
(g) Bad Debts Reserve	398.22
(h) Investment Allowance Reserve	4552.46
(i) Pension Scheme Reserve	512.83
	<u>11804.77</u>
	<u>1198.62</u>

2.3 Air Corporation's Employees' Union filed their statement (ex. 2) and the same was adopted by the Indian Aircraft Technicians' Association (Exh. 3). The Air Corporation's Employees' Union has referred to the earlier agreement and also spoken about the formula evolved for the preceding years. They refer to a meeting, dated 1st October, 1982 held for discussing the payment of bonus for the year 1981-82. At that time the Management of Air-India had produced two papers, viz. (i) production incentive bonus for 1982-83 and 1983-84 (projection), and (ii) calculation of productivity. A grievance is, however, made that the Management pointblank refused to discuss the formulae envisaged in the two papers alleging that the papers were meant for evolving formula for the years 1982-83 and 1983-84. They allege that the notice of strike, dated 20th October, 1982 for the bonus for the year 1981-82 was given pursuant to the failure of their efforts to secure bonus according to the two papers referred to above. During conciliation proceedings the Management had produced profit and loss account for the year 1981-82 and bonus computation under the provisions of the Payment of Bonus Act for the year 1981-82. They admit that as per the calculations given in these two documents, the net deficit was shown in the sum of Rs. 1808.76 lakhs as it appears now also in the charts produced by the Management and they also refer to the Management's stand for the entitlement of the minimum bonus of 8.33 per cent. They claimed that, according to the formula adopted for the previous years, they were entitled to the bonus of 20 per cent for the relevant year 1981-82, but the Management was not agreeable to pay bonus at the rate of 20 per cent. However, after much discussion the Management agreed to pay bonus at the rate of 12.25 per cent worked out on the basis of the formula incorporated in the conciliation settlement, dated 14th October, 1979. It is their case that in the national interest and because the rival Union had already entered into an arbitration agreement, they also entered into the agreement, dated 9th November, 1982. But it is their submission that this is not a dispute for bonus under the allocable surplus formula. In this connection they point out that although there was huge deficit, the Management had agreed to pay 12.25 per cent bonus on the basis of the formula for the previous year because the Management was, in fact, in a position to pay higher bonus and the same can be 20 per cent. In other words, their effort is to see that the productivity-linked bonus formula applicable for the previous years is also made applicable for the year 1981-82. In

relation to the profit and loss account and the balance-sheet, they are attacking the figures of expenses on items such as booking and agency commission, publicity and sales promotion, legal charges, other expenses and amounts spent on staff welfare.

2.4 On the basis of the working paper given on 1st October, 1982 they say that the productivity of the employees in terms of available ton-kilometre per employee has risen during the period 1972-73 to 1981-82. The productivity and efficiency performance have improved tremendously, the customers' service has also improved, the financial position of the Corporation is extremely satisfactory and as such the employees ought to be entitled to 20 per cent bonus on the basis of the excellent financial performance for the year 1981-82.

2.5 Exhibit 4 is the Statement of Claim filed by the Air-India Employees' Guild. In justifying the payment of bonus at the rate of 20 per cent they allege that the balance-sheet and the profit and loss account of Air-India does not truly and correctly reflect the true financial position, of the Corporation. It is said that the accounts are prepared with a view to concealing the true financial position. In their estimate, even the Comptroller and Auditor General of India has made serious comments about the manner in which the accounts are kept. It is further said that all the income earned by the Corporation has not been credited and the large income actually earned has been kept under the head 'Advanced Payments—Passenger and Cargo Receipts'. Similarly, expenses not actually incurred have been debited with a view to depress the profit position. Depreciation charged is not in accordance with the Income-tax Act and there have been inserted several other expenses which are inadmissible. Finally, they even assuming that the said published balance-sheet and profit and loss account reveals the true and correct position, the allocable plus comes to Rs. 1344.89 lakhs. For this purpose they are relying upon the charts produced by them together with the annexures.

2.6 In order to pinpoint the difference and to facilitate the discussion on the disputed items and entries I am attaching below a comparative table so that at a glance the disputed items would be seen. In the meantime, it would be useful to go to additional statement given by the Air Corporation's Employees' Union because by the first six paragraphs of that statement they are almost adopting the attack in terms of items and entries as embodied in the statement and charts



given by the Air India Employees' Guild. That statement is taken at Exh. 10 and by Exh. 11 the Indian Aircraft technicians' Association has adopted the same. It is said by the Air Corporation's Employees' Union that the profit and loss account of Air-India does not show the true and correct financial position. The Air-India has not been charging to the Revenue Account the actual receipts earned by it every year, but only credits on estimate basis receipt of passenger travel fare without reference to either actual total receipts or actual amounts of fare earned by Air-India on passenger travel. They also rely upon the remarks of the auditor which, according to them, is disapproval of the state of affairs. It is their case that Air-India without any justification has debited large sums to the current liabilities and provisions. In paragraphs seven onwards they have reiterated their stand that increase in productivity is not reflected in the payment of bonus at 12.25 per cent and that the Management is deliberately avoiding to pay more. Annexure 'B' to this statement shows Revenue-ton per kilometre per employee and the moving average for the years 1976-77 to 1981-82. Profit in crores is also tabulated against each year and it is said that moving average is increased in 5 years and the progress in growth was highest in the last 10 years. In connection with the disputed items and entries they have attached a chart, annexure 'D', with sub-annexures I to VI which in

all particulars is the same as given by the Air India Employees' Guild excepting two items, one relating to the capital expenditure under chart item 3 (d) where Air Corporation's Employees' Union has given the figure of Rs. 4437.83 lakhs instead of the figure of Rs. 1672.87 lakhs given by the Guild and the other relating to the depreciation as per the Income-tax Act where the Air Corporation's Employees' Union has adopted the figure of Rs. 2194.27 lakhs (the one shown in the audited account which is on the straight line basis) instead of the figure of Rs. 5013.71 lakhs given by Air-India and bodily accepted by the Guild in their chart. Incidentally, by filing Exh. 15 the Guild has put the Management to the strict proof of that amount of Rs. 5013.71 lakhs clarifying that there is no admission on their part in accepting that amount, although computation in their chart is made on that basis.

2.7 At this stage it would be convenient to have a comparative chart showing the items under Schedule Two together with the allied items or entries necessary to be reckoned under the Payment of Bonus Act as given by Air-India and by the Air India Employees' Guild, the latter part automatically showing the entries relied upon by the Air Corporation's Employees' and the Indian Aircraft Technicians' Association.

## COMPARATIVE CHART

Annexure I

Items	As per AI Management	As per AI Employees Guild	Items	As per AI Management	As per AI Employees' Guild
					(Rs. in lakhs)
1. Net profit as per Profit & Loss Account	1036.20	1036.20	(a) Provisions for arrears of salary		736.07
1.1 Pool receipts short credited	..	49.41	(b) Ad hoc provisions for small items		40.00
1.2 Excess Liabilities/Provisions (Annexure I)	..	12989.35	(c) Unpaid salaries		87.63
1.3 Incentive payment to agents abroad	..	111.00	(d) Credit notes		162.27
	1036.20	14185.96	(e) F.T.T. Refunds		120.30
			(f) Forward Sales Account		9430.36
			(g) Pension Scheme Reserve		512.83
			(h) Development Rebate Reserve (upto 1972-73)		1899.89
			Total		12989.35
2. Add Back					
Provisions for					Annexure III
(a) Bonus to employees	74.49	74.88	(a) Pre-operational and development expenses		102.46
(b) Depreciation	2914.27	2914.27	(b) Exchange loss		382.00
(c) Direct taxes	—	68.00	(c) Advertising give-aways		92.41
(d) Investment Allow. Reserve		44.02	(d) Calendars		3.50
(e) Any other Reserve	593.14	593.14	(e) Tourism promotion		76.39
	4618.10	11880.27	(f) Miscellaneous expenditure		45.78
3. Add Back also			(g) Interest on Long Term Loans		210.18
(a) Bonus paid to employees i/r of previous accounting years (if and to the extent charged to P and L A/c as per footnote to 2nd Schedule)		75.26	(h) Interest on Loan Capital		560.07
(c) Gratuity provision less payment	28.11	28.11	(i) Other interest		0.08
(d) Capital Expenditure (Annexure III)	..	1672.87	(j) Possible capital expenditure charged to Profit and Loss Account under the head 'Repairs to buildings, plant, machinery, etc. if any		
(e) Losses of or expenditure relating to business situated outside India		1.41			1672.87
	4646.21	19657.92			

Items	As per AI Manage- ment	As per AI Employees' Guild
(1)	(2)	(3)
		(Rs. in lakhs)
B.F.	4646.21	19657.92
4. Items credited directly to Reserves	..	..
5. Total of Items 1, 2, 3 & 4	4646.21	19657.92
6. Deduct		
(i) Expenditure or loss debited directly to Reserve	32.29	32.29
(ii) Losses of business situated outside India	195.38	195.38
	227.67	227.67
7. Gross profits for purposes of bonus (5—6)	4418.74	19430.25

2.8 We can now look up to the rejoinder filed by Air-India, Exh. 7. Initially, it is said that the objections raised and clarifications given by Air-India Employees' Guild are misconceived and untenable. It is said that it is not open to the Unions to challenge the authenticity and correctness of the balance-sheet. It is denied that the Comptroller and Auditor General of India has made any serious comments or that any income has been concealed. According to the Management, the charts filed by the Guild are not in accordance with the provisions of the Payment of Bonus Act and contain extraneous and irrelevant material which cannot be taken into consideration by the arbitrator. It is reiterated that the Corporation has been following consistently over the years a system of accounting which has been duly accepted not only by the Comptroller and Auditor General of India but also by the Parliament as these accounts are required to be submitted and placed before the Parliament every year and it is not open to the Unions to challenge the correctness or validity of any particular item if the item conforms to the system of accounting which has been consistently followed by the Corporation. Then follows the detailed comments on the items or entries which are in dispute which will be taken note of while discussing the relevant item or entry.

2.9 The rejoinder is accompanied by an affidavit of Jehangir Nariman Mugralia, Director of Finance, Air-India and in-charge of its Finance and Accounts Department, testifying to the accounts having been maintained properly and in accordance with the accepted commercial principles of accounting. It is also deposed that the Income-tax authorities have all along accepted such accounts and the accounting method of Air-India. There are two more affidavits, Exh. 8 is given by V. Murlidharan, Assistant Accounts Officer of Air-India, dealing with taxing matters, deposing that Air-India follows two well-recognised methods of depreciation, one for the annual profit and loss account on the straight line basis and the other for the purpose of claiming depreciation as per the provisions of the Income-tax Act on written down value. It is particularly stated that on straight line basis Air-India assumed 15 years' life with 10 per cent residuary value of its 747 air frames and engines (the effective rate of 6 percent per annum), whereas for the purpose of the Income-tax Act the depreciation is counted at the rate of 30 per cent for air frames and 40 per cent for engines on the written down value basis. The deponent adds that the difference in depreciation in respect of these two items alone accounts for Rs. 2127 lakhs.

2.10 Exh. 9 is the affidavit of I.A. Shah, Assistant Finance Controller, Air-India and a qualified chartered accountant. This affidavit is mainly calculated to show that the remarks

made by the auditors do not at all amount to any disapproval, but are only observations. As regards one of items relating to Air-India/Aeroflot pool, it is said that although under one sub-item the profit is understated by Rs. 49.41 lakhs, in other sub-item it is over-stated by Rs. 57.39 lakhs so that all-told there is an over-statement to the extent of Rs. 7.98 lakhs. As will be seen later on, this is explained on the basis of estimated figures having been entered in the accounts at the time they were submitted to the auditors which period is said to be required to be observed as a tight schedule when the exact figures could not have been available which apparently were so available at the time when accounts were audited.

2.11 Exh. 13 is the rejoinder given by Air-India to the additional statement filed on behalf of the Air Corporation's Employees' Union. In relation to the computation embodied in the chart it is almost in terms of the rejoinder given in connection with the charts filed by the Air India Employees' Guild and the same would be considered when each item is being discussed hereafter. As far as the contention for claim of bonus on the basis of productivity linking formula is concerned, it is denied that Air-India agreed to any formula for the year 1982-83 onwards. The averments made to obtain bonus for 1981-82 on the basis of any formula are said to be irrelevant and outside the scope of this inquiry. It is further submitted that in any event the productivity results for the year 1981-82 have been duly taken into consideration while making the payment of bonus at the rate of 12.25 per cent.

### SECTION 3

#### Bonus Computation and the Presumption under Section 23 of the Payment of Bonus Act

3.1 The operative part of the Reference shows that the Arbitrator has to find out the entitlement of the employees to the bonus under the Payment of Bonus Act, 1965 keeping in view the system of accounting and the productivity results obtained during the year. There is no dispute that already bonus at the rate of 12.25 per cent has been paid. The question for consideration is in respect of any additional quantum that the employees could be entitled to after taking into consideration the factors mentioned in the abovenoted operative paragraph.

3.2 A glance at the comparative chart would show that there are a number of items which are put in dispute by the Guild. They shall hereafter be considered by me at the appropriate place. It may be noted at this stage that the Air Corporation's Employees' Union when they filed Exh. 2 adopted by the Indian Aircraft Technicians' Association by Exh. 3, concen-

trated on the aspect regarding the productivity-linked bonus as estimated by them and to which they say, they are entitled. By the additional statement, Exh. 10 & 11, they are, in effect, also asking for the bonus on the computations that could be made under the Payment of Bonus Act. Their chart, barring a single item regarding depreciation, is similar to the Chart filed on behalf of the Guild and hence in the comparative chart no third column is opened.

3.3 The scheme of the Act shows that a minimum bonus of 8.33 per cent is to be paid to each and every employee who is eligible by the criteria provided under S. 8 of the Act and when any employee is not disqualified under the provisions of S.9 of that Act. Subject to these conditions, when the allocable surplus exceeds the amount of minimum bonus, (the term 'allocable surplus' has been defined under sub-sec. (4) of S. 2 of the Payment of Bonus Act, 1965 and to the extent relevant it means 60 per cent of the available surplus), an employee is entitled to the bonus which shall be an amount in proportion to the salary or wage earned by him during the accounting year, but the same is restricted to a maximum of 20 per cent of such salary or wage. Under sub-sec. (2) of S. 11 the allocable surplus is to be determined after giving a set-off or set-on under the provisions of S. 15 of the Act. In short, S. 15 of the Act provides that in case bonus is to be paid under the provisions of S. 11, the excess over 20 per cent is to be kept aside for being utilised in the forth-coming four years, if necessary and in case the minimum bonus is paid even when the allocable surplus was insufficient, that deficiency is required to be made up by first deducting the amount spent while giving the bonus for the succeeding year and so on for four years.

3.4 The term 'available surplus' as defined under sub-sec. (6) of S. 2 of the Act, means available surplus computed under S. 5 of the Payment of Bonus Act. A reading of S. 5 relating to computation of available surplus lends us to the concept of 'gross profits' and the available surplus is to be arrived at after making certain deductions from the gross profits. The gross profit as per S. 4 of the Payment of Bonus Act for our purpose, is to be determined as specified in the Second Schedule to the Act. The Second Schedule shown that at first we are to look to the net profit of Air-India as per profit and loss account and then certain sums as shown in items 2, 3 and 4 of the Second Schedule which will be discussed when we come to the actual calculations in the present case, are required to be added to it. At the same time amounts referred to in item 6 of the Schedule are to be deducted from the total so arrived at and the gross profit for the purposes of bonus is the amount arrived at by deducting the total of item 6 from item No. 5 that is the total of items Nos. 1 to 4.

3.5 S. 6 of the Payment of Bonus Act refers to the items to be deducted as prior charges from the gross profits as determined under second schedule. The main items are the depreciation admissible under sub-sec. (1) of S. 32 of the Income-tax Act, 1961, an amount for development rebate or investment allowance which the employer is entitled to deduct from his income under the Income-tax Act, an amount of direct taxes as determined under S. 7 of the Payment of Bonus Act and the sums specified in respect of the employer in the third schedule. The third schedule to the extent relevant to Air-India which is a Corporation, shows that the deductions could be 8.5 per cent of the paid-up capital and 6 per cent of the reserves, if any. In short, therefore, from the net profits we are to arrive at the gross profits as contemplated by the Payment of Bonus Act. From this the prior charges as provided under S. 6 are to be deducted. Again under S. 5 there has to be a further deduction of an amount equal to the difference between the direct taxes which could be calculated in respect of an amount equal to gross profits of the employer for the immediately preceding accounting year and the direct taxes calculated in respect of an amount equal to the gross profits of the employer for such preceding accounting year after deducting therefrom the amount of bonus which the employer has paid or is required to pay to his employees for that year.

3.6 Precisely in this manner the chart is prepared by Air-India which is annexed to their statement (exh. 1) and by the Guild annexed to their statement (exh. 4). The Air Corporation's Employees' Union and the Indian Aircraft Technicians' Association have also filed their chart of com-

putation which is, as said earlier, similar to the chart given by the Guild. Yet there exists some difference between the approach made by the two contesting parties mainly because of the question of inclusion or non-inclusion of certain items at a particular place as given in the second schedule to the Payment of Bonus Act. Before touching that aspect however, the oft discussed question regarding the application of S. 23 of the Payment of Bonus Act may be looked into. The chart given by Air-India Management is based on their accounts (exh. E-1), the book entitled 'Annual Accounts 1981-82 with Explanatory Notes and Financial Statements and exh. E-2, 'Annual Accounts of Air-India for 1981-82 and the Audit Report thereon'. The annual accounts that is to say, the profit and loss account, balance-sheet and schedule together with explanatory notes on profit and loss account and balance-sheet are common to both the documents. Exh. E-1 contains in addition, review by the Director of Finance and a vast number of statements for understanding different items. On the other hand, exh. E-2 contains the report of the auditors on the profit and loss account and balance-sheet signed and certified by the Member, Audit Board and ex-officio Director of Commercial Audit, New Delhi. On the basis of this certificate and on the basis of the audit done by the chartered accountants employed by Air-India prior to the submission of the accounts to the Audit Board, Air-India Management claims presumption of accuracy of the accounts under S. 23 of the Act and urges that there could be no change or displacement of any item of accounts as given in their profit and loss account and balance-sheet.

3.7 S. 23 of the Payment of Bonus Act is entitled "Presumption about the accuracy about the balance-sheet and profit and loss accounts of Corporations and Companies". To the extent necessary, it provides that whenever a balance-sheet and profit and loss account of an employer company or corporation duly audited by the Comptroller and Auditor General of India or by auditors duly qualified to act as auditors, are produced before an arbitrator or the Tribunal, then the said authorities may presume the statement and particulars contained in such balance-sheet and profit and loss accounts to be accurate and it shall not be necessary for the corporation to prove the accuracy of statements and particulars by filing an affidavit or by any other mode. This section has a proviso which enables the authority to take such steps as it thinks necessary to find out the accuracy of such statements and particulars when the authority is satisfied that the statements and particulars contained in the balance-sheet or the profit and loss account are not accurate. It, therefore, necessarily means that for the audited accounts and balance-sheet of a corporation normally the presumption would be available and it is only when sufficient satisfactory material is forth-coming that the arbitrator or any other authority could conclude prima-facie that the statements and particulars are inaccurate and then set on an enquiry to find out their correctness. It follows, therefore, that in the absence of such convincing and substantial material it would not be open to view only on suspicions and doubts that the statements and particulars are inaccurate. The operative section says, "The authority may presume...statements and particulars to be correct, but that may will have the binding effect of 'shall' unless extraordinary material is put forward for doubting the accuracy".

3.8 Side by side with the presumption embodied in sub-sec. (1) of S. 23, sub-sec. (2) enables the authority to seek clarifications relating to any item in the balance-sheet or the profit and loss account. In other words, as I view the section, the presumption will normally come into play. There would be occasions to get clarifications so that looking into those clarifications the arbitrator will have no reason to displace the presumption built up under sub-sec. (1), but on the other hand, if the clarifications are unsatisfactory, he has the authority to take such steps as he finds necessary to correct the supposed inaccurate statement and particulars.

3.9 As far as the profit and loss account together with the auditors' report, exh. E-1 and exh. E-2 before me are concerned, in view of the pleadings given and in view of the arguments as they proceeded I sought clarifications as soon as something appeared incomprehensible, doubtful or unexplained I had deliberations in my chambers almost on each and every item where also I required the Management to file certain statements. As would be discussed item by

item, I obtained a feeling that there was no scope for taking any oral evidence or to hold that the presumption is not applicable. This however is an outlook which, according to me, is totally different from weighing an argument for finding out the correctness or otherwise of the place of certain items in the mode of computation as required or contemplated by the Payment of Bonus Act. In other words, a particular item or entry to the extent of the figure of expenses or credits is concerned, may be correct and to that extent it would be accurate, but it may happen that there is an error so far as its placement is concerned so as to give rise to the discussion whether or not such an item could be added to or could be deducted from the items conceived by the second schedule to the Act. It is here that the discussion will have to be appreciated on the stand point of the convention or system of accounting continuously followed by the employer, viz. Air-India, and its total unjustness or otherwise of allowing that method of accounting to continue. At this stage it would be better to look to the case law pointed out, on the background of the discussion made by me in interpreting S. 23 of the Payment of Bonus Act.

3.10 My attention was invited by the Counsel for the Guild Mr. Damania to the case reported in 1971 (1) LLJ 503 between the workmen of William Jackson & Co. Ltd. Madras and the Management of William Jackson Co. Ltd. The relevant observations of the Supreme Court at p. 506 are as follows :—

“The presumption under S. 23 of the Payment of Bonus Act is confined to the accuracy of statements and particulars contained in the balance-sheet and profit and loss account. If any item in the account is wrongly shown as expenditure when on the face of it it is not so, the Court is not bound to hold that the method adopted in preparing the accounts is correct simply because the auditors have not raised any objection.”

It is further said by the Supreme Court as follows —

“While the interest was paid on advances not made by a creditor to a debtor, but by the Company's one office to another, the money purported to be transferred as interest cannot be held to be an expenditure incurred by the branch by paying to the other.”

These observations were made while discussing the issue regarding a foreign company charging interest for advances made by the head office in London to the branch office in Madras in the profit and loss account. Although this item was not objected to by the auditors, the debit was disallowed as those handling charges had no connection with the administrative (overhead) expenses of the head office which are taken into account under item 6(c) of the second schedule to the Payment of Bonus Act.

3.11 Another case cited by the learned Counsel for the Management Mr. Bhasis is reported in 1959 (2) LLJ 382, a decision of the Supreme Court in the dispute between Crompton Parkinson (Works) (Pvt.) Ltd., Bombay and its workmen and others. The question discussed was in relation to the contractual service fee paid to the parent company. Such fee was paid for the facilities such as the use of the latest designs, fullest information and advice as to the most suitable machine, tools, supply at the cost, of machinery and equipment, the benefit of the knowledge and expertise of the parent company in lieu of all royalties, licence fees and other consideration usually allowed for services and facilities of this kind, the company had agreed to pay to the parent company service fee calculated at the rate of 5 per cent. These expenses were disallowed by the Tribunal. That finding was upset by the Supreme Court making following observations at p. 387—

“In the absence of cogent and compelling evidence leading to the definite conclusion and finding that a purported expenditure was sham or had been made with the express object of minimising the profits with a view to deprive the workmen of their bonus, it is no part of the duty of an industrial tribunal to substitute its own judgment as to what was or was not commercial adjustment, in the place of the judgment exercised by the company and directors in whom in law the management of the company is confided.”

The Court had also relied upon the fact that the expenditure was approved by the auditors and also the Reserve Bank of India in its supervisory capacity. In this connection the further observations are—

“The Tribunal had completely overlooked the fact that the company's accounts had been duly audited by its auditors who were duly appointed by the company and that the said auditors had duly certified in the manner provided for by the Indian Companies Act, that the said accounts had been drawn up in conformity with the law and exhibited a true and correct view of the state of the company's affairs. The Tribunal has paid no attention to the fact appearing in the evidence on record before him, that the Income-tax Department had allowed such service fee as legitimate revenue expenses and the entire amount of the service fee paid was allowed as a deduction by Income-tax authorities every year as a revenue expenditure wholly and exclusively incurred as a matter of commercial necessity of the company's business. Nor does the Tribunal appear to have adverted to the fact, that the remittances to the parent company were allowed by the Reserve Bank which always exercises close scrutiny on every payment made to non-residents with a view to prohibit payments which are not justified.”

3.12 The third case relied upon by Mr. Damania for the Guild is reported in 1976 (2) LLJ 289, a decision of the Kerala High Court in the matter between Harrison's and Crossfield Ltd. and Industrial Tribunal, Alleppey & Others. This case among other cases, refers to the Supreme Court decision reported in 1972 (2) LLJ 121, the case between Employers in relation to the management of the Indian Cable Company and their workmen. The question for decision in the case of Indian Cable Co. was as regards the deduction from gross profits of a sum made as *ex gratia* payment to employees drawing emoluments exceeding Rs. 750 per mensem. Under S. 12 of the Payment of Bonus Act, although an employee is drawing salary over Rs. 750 per mensem, he is eligible for bonus on the calculations made on the supposition that his salary is Rs. 750 per mensem. In other words, the entitlement for bonus is on the basis of salary of Rs. 750 per mensem alone. The bonus paid to these employees was in fact in excess of the bonus payable under the Act and, therefore, while disallowing that payment from calculations the observations of the Supreme Court at p. 125 are as follows :

“What the company has done was to pay him not only the bonus as calculated under the Act, but also an additional amount. Such an additional amount paid to all such officers totalling Rs. 2.65 lakhs cannot be considered to be an expenditure debited directly to reserves.”

The Karala High Court in Harrison's case was required to find out the allocable surplus and available surplus after looking into the mode of determination of the gross profit and the net profit as provided by the Payment of Bonus Act. It has been held at p. 293 paragraph 9 as follows :

“The fact that the profit and loss account shows any particular sum as the net profit need not be conclusive, for if it would be so, it would always be open to the employer to deflate the net profit by accounting expenses not actually made and thus reducing the bonus payable to the employees.”

It has been further said that the item has to be scrutinised on the basis of reasonableness and the same is defined as follows, vide p. 293, paragraph 10—

“Reasonableness in this context is to be determined with reference to the impact of such payment on the workmen concerned, whether that would unduly deflate bonus payable to those who are entitled to such bonus under the Act.”

3.13 Our discussion that will follow on items, will have to be within the purview of and guided by the observations made in the above-quoted decisions. To speak in substance, simply because items appear in the balance-sheet, they cannot be accepted, but at the same time one must remain aware of the impact of the presumption under S. 23, more so

when the accounts are audited not only by the chartered accountants but also by the Comptroller and Auditor General of India. It is only when on the face of it the expenditure is patently erroneous that the authority would be within its jurisdiction to ignore the same.

## SECTION 4

### Audit Report—Whether Qualified?

4.1 The entire effort on the part of the contesting Unions in relation to the items mentioned in the balance-sheet and profit & loss account was to take exceptions to many of those particulars or statements; some on the score that the same ought to be added back to the net profits thus giving a larger net profit than what is shown by the Management, some on the score that their placement in computation is not correct and some criticism was also levelled on the score that the audit report shows that the accounts have been condemned and, therefore, the items are not acceptable. It is in the context of the last situation that in commercial parlance, the report is said to be qualified and, therefore, it would be necessary for us to find out whether the observations made by the auditors make the audit report for the year 1981-82 a qualified report.

4.2 Audit report (exh. E-2) at p. 2, paragraph 5, embodies the comments on accounts. They are divided in two parts, 'A' and 'B'; part 'A' dealing with the balance-sheet and part 'B' dealing with the profit and loss account. Under part 'A', there are items (i) & (ii) and item No. (ii) is sub-divided into four parts (a) to (d). As far as part 'B' is concerned, the observations are in two categories, (a) and (b); (a) relating to operating revenue sub-divided into four observations (i) to (iv) and (b) dealing with operating expenses sub-divided into two observations (i) and (ii). At the foot of the accounts there is a certificate given by the concerned Member, Audit Board and ex-officio Director of Commercial Audit, New Delhi, dated 18th of October, 1982. The Member says about his examining the accounts and the balance-sheet, his obtaining information and explanations required and then remarking—

“Subject to the observations in the separate audit report, I certify as a result of my audit, that in my opinion, these accounts and balance-sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Concern according to the best of my information and explanations given to me and as shown by the books of the Concern.”

4.3 It is the contention of the learned Counsel for the Guild that the remarks starting with the expression “Subject to” together with the actual observations made make the report a qualified report. In this connection reliance was placed on publication No. 208 of the Institute of the Chartered Accountants of India, title “Statements of Qualifications in Auditors’ Reports”. These purport to be instructions to the chartered accountants and the portion relied upon appears at paragraph 6.1 of the brochure that deals with the manner of qualifying reports. In this connection, we can refer to paragraph 6.4 of the brochure wherein it is said that it is customary for qualifications to be made by the use of expression such as “Subject to” or “Except that”. It is further laid down that it is important when seeking to qualify a report that the auditor should use and recognised terminology which clearly implies a qualification.

4.4 As against this Mr. Palkhiwala appearing on behalf of the Management, contended that the report before us is certainly not a qualified report. The learned Counsel for the first place strongly relied upon the presumption embodied in S. 23 of the Payment of Bonus Act and emphasized that the presumption is applicable not only to the particular contained in the annual accounts, but also to the statement contained in the balance-sheet and the profit and loss account. In other words, if the auditors have treated certain items as liabilities it is not open to the Unions, he said, to challenge the correctness of the same or to contend that any particular item of liability should have been taken and treated as an item of income. Similarly, if the auditors had treated certain items as revenue expenditure, it is not open to the Unions to contend that it is capital expenditure. According to Mr. Palkhiwala, the fact that an item of expenditure is debited to the profit and loss account necessarily im-

plies a statement that such item is of a revenue nature. He thus argues that the presumption under S. 23 not only means that the figures disclosed in the balance-sheet and profit & loss account are to be taken as accurate, but even the place at which they are disclosed is accurate and truly depicts the nature of the items. In relation to the comments that the report is a qualified report, it was his contention that it was an attempt to mislead the arbitrator. There was no objection taken by the auditor to any item. According to him, the comments of the auditor are in the nature of supplementary information and by way of explanatory notes to the accounts and that is evident because nowhere auditors have adversely commented upon the basis of the estimates adopted by the Corporation. In respect of the specific criticism regarding the expression “Subject to” used by the auditors, Mr. Palkhiwala, in my opinion, made a very valid comment and it is that though it is customary for a qualified report as under the instructions given by the Institute of Chartered Accountants, to start with the expressions “Subject to” or “Except that”, it would not mean that every observation which starts with the expression “Subject to” automatically becomes a qualification attached to a report. In other words, although the expression “Subject to” may be a well-known mode in use for a qualifying report, every observation which has started with that expression would not become a qualification. In this connection we might usefully refer to paragraph 6.3 of the above noted brochure which says that the qualified remarks should be placed in such manner as to make it very clear as to the particular item of auditors’ report to which the qualification relates and whether it is of such a nature that it affects the truth and fairness of the accounts. In other words, we have to look to the substance of the report and the qualified statement should be very clear in its impact to show that it is an adverse observation.

4.5 Keeping the above discussion in mind, we may scrutinize the observations of the auditors relied upon by the Guild. From exh. 12 we gather that the Guild is accusing the Management of maintaining double standards on the basis of the remarks made at observations B(a)(i), B(a)(iii), B(a)(ii) and A(ii)(d). As is seen earlier, part ‘B’ relates to the profit and loss account. Item B(a) relates to operating revenue, viz. traffic revenue, Rs. 5799342638 item no. 13 in the profit and loss account. Observation (a)(ii) referred to by the Guild runs as follows—

“This includes a sum of Rs. 53.87 lakhs estimated by the Corporation towards pool receipts at the time of closing of the books of account. The actual amount as against this estimate was Rs. 103.26 lakhs”

4.6 It is, therefore, said that in the accounts (Rs 103.26—Rs 53.87 lakhs) Rs 49.41 lakhs have been short-credited. It, however, appears that apart from the reply on merits given by Air-India Management, this item may have to be considered in connection with the observation B(a)(i) which runs as follows :—

“The Corporation has taken credit in the pool of a sum of Rs. 57.39 lakhs although the same has been rejected by the other pool partner.”

4.7 Now the two items relate to the same pool and obviously if there is a short credit of Rs. 49.41 lakhs in one item, there is an excess credit of Rs. 57.49 lakhs in relation to the same pool so that in case both the items are to be seen together, the impact of the observation is that there would be an excess credit to the extent of (Rs. 57.49 lakhs—Rs 49.41 lakhs) Rs. 8.8 lakhs

4.8 It has been submitted by Air-India that the traffic revenue of the Corporation for the year 1981-82 before the pool receipts was Rs 567.4 crores and after taking into account the pool receipts of Rs. 12.47 crores from the different pool partners, the total traffic revenue came to Rs. 579.93 crores. It is said that the practice among various airlines including the Corporation, for settlement of the pool account is to look into two periods: summer period April—October and winter period November—March. It is therefore said that at the time of finalising the accounts the factual difference for one period is not available and, therefore, each year an estimate of the difference for the entire period or part thereof is made. That estimate is

usually for one, two or three months of the year. It is said that this practice is consistently followed every year by the Corporation and it is also said that any difference between the estimates so made and the actuals is reflected in the subsequent year's accounts under the head 'Adjustments relating to previous year/year.' It is further said that the auditor have not questioned the basis or correctness of the estimates so made, and that they have only given a factual statement of the position that was available when the accounts were audited on 18th of October, 1982 after the accounts were made by the Corporation when the exact information on actuals was not available. In this connection it is pointed out that the revenue earned by the Corporation by pooling arrangements is of Rs. 12.47 crores during 1981-82. Out of this the receipt from Air-India/Aeroflot, the concerned pool, is Rs. 4.13 crores. That figure included the estimate of Rs. 53.87 lakhs for the winter period November 1981—March 1982. The actual position is said to have been received on 16th of August, 1982 but the accounts were completed on the basis of the estimate made earlier. It is, therefore, said that the difference of Rs. 49.41 lakhs will be taken care of in the next year's accounting under the appropriate head.

4.9 With this explanation if we read the two observations forming part of the sub-title 'Operating revenue', it would, in my opinion, be clear that the auditors are interested in intimating the bare fact of the situation obtainable when they audited the accounts. It is more in the nature of explanation or additional statement and I am unable to find in it any advance comment. There is nothing to show that the auditors had objected to the system of making estimates and if that is so and if that has been done for a number of years by the Corporation, in my opinion they are entitled to justify the discrepancy or the difference on the basis of the system of accounting they have followed which also is one of the criteria for deciding this Reference. I do not, therefore, think that these observations could be looked upon as adverse comments qualifying the report of the auditors.

4.10 The next comment is at B(a)(iv) relating to the item "Adjustments relating to previous years" (net) Rs. 62184722 (C.) item no. 24 in the profit and loss account. The comments are as follows:—

"Including in the above is a sum of Rs. 633.10 lakhs being more than four years old, estimated content of Forward Sales Balance as on 31-3-1982 for which no claim is anticipated by the Corporation. The amount which has been carried forward from the inception (1965-66) of the Forward Sales Account, has been calculated by the Corporation on the basis of "average ratio of forward sales to passenger revenue and not actuals. Yearwise break-up of forward sales balance was not available. The forfeiture of the accumulated balance so worked out which has been included for the first time in the accounts, amounted to Rs. 7.33 crores."

4.11 This has been looked upon as an irregularity or incorrect way of accounting by the Guild although the net result of the accounting is to add to the profit. As would be seen from item no. 4 of the balance-sheet, under the head 'Current liabilities, and provisions for advance payments—passenger and cargo receipts' a sum of Rs. 943035634 has been mentioned. This includes a sum of Rs. 373.07 lakhs being the accumulated balance from April, 1976 onwards on cargo transactions. Its yearwise break-up is not available. This is the comment made in A(ii)(a). A glance at page 59 of the annual accounts, exh. E-1, gives the same position. It is worthwhile looking into the manner in which this amount in the Forward Sales Account has accumulated. On behalf of the Management it is said that an airline earns its revenue when it actually carries traffic. When collections are made from parties for passenger cargo sales, the same is not treated as 'true sales' as is conveniently done in other industries. The Corporation says that it is the standard practice in the airline industry to treat the collections as forward sales. The income accrues only when the traffic is actually carried. Moneys collected in respect of tickets sold for which transportation is not provided either because the passenger has travelled on some other airline or has cancelled his journey remains an unfulfilled contract and, therefore,

represents a liability. The Corporation has only collected the money, but has not earned such money. When a passenger travels on another airline, that airline makes a claim and such claims are met out of the forward sales account. If the passenger uses the ticket and travels on Air-India, the revenue is earned by the airline representing carriage of the passenger and then it is transferred from forward sales account to the passenger revenue account. The credit balance in the forward sales account is disclosed as 'Advance payments—passenger and cargo receipts' and the balance in that account represents the accumulated balance at the end of each year. On 31st of March, 1982 such balance was Rs. 94.30 crores. The closing balance at the end of each year is carried forward to the following year, collection made each year is added to the opening balance and the revenue earned on traffic carried in the year is deducted from the same as it goes to the passenger revenue account. Similarly, the claims received either from other airlines or for refunds are also debited from the forward sales account and the balance of the forward sales account is again reflected in the balance-sheet as a liability to be carried to the next year. In short, therefore, such a liability represents the sales made in the year upto the balance-sheet date for which transportation has not been provided.

4.12 On behalf of the Guild it was stated that this system of accounting followed by the Corporation in respect of forward sales passenger and cargo receipts does not reflect the true profit of the Corporation for the purposes of computation of gross profits under the Payments of Bonus Act. It is contended that the observations of the auditors serve to point out the shortfalls of the system and that is highlighted because yearwise break-up of forward sales balance is not available. Yearwise break-up of the cargo amount of Rs. 373.07 lakhs was also not available and it is only arbitrarily that the amount of Rs. 733.10 lakhs has been added to the profits.

4.13 It is no doubt true that the amount of Rs. 733.10 lakhs has been added for the first time in the accounting year 1981-82. In other words, the net profits would have been short by this amount if that amount was not added even during 1981-82. But the attack is based first on the submission that the system is incorrect, it deprives the employees of the true profits and secondly on the basis of the suggestion that much more amount than Rs. 733.10 lakhs ought to have been added as the method followed for its inclusion, viz. the average ratio of forward sales to passenger revenue, is defective.

4.14 Two things cannot be denied. Yearwise break-up of the accumulated balance is not available although from subsequent clarifications it is now gathered, vide affidavit, Exh. 18 together with the statement of clarification, that the break-up for passenger forward sales for the years 1980-81 and 1981-82 is available. A sum of Rs. 21.04 crores is the balance for the year 1980-81 and a sum of Rs. 58.20 crores is the balance for the year 1981-82. They together make a sum of Rs. 79.24 crores. The break-up is, therefore, not available in respect of the remaining sum of Rs. 11.33 crores representing the balance from 1-4-1965 to 31-3-1980. In respect of the cargo sales as yet the break-up is not available. It appears that attempts are being made to match the coupons as would be seen from the remarks in A(ii)(a), (b), (c).

4.15 It would be relevant in the first place, to consider the objection regarding the practice followed. Under the Terms of Reference, the system of accounting followed by Air-India has to be taken into account and it has been vehemently argued that the system has been followed by the Management for a number of years and that cannot be or need not be discontinued. The issue, if any, is the non-maintenance of the yearwise break-up. It is in this connection that it has been said that, had the auditors not approved of this system, they would have made adverse comments in the earlier reports and also in this year's report. That seems to carry substance.

4.16 I have before me also annexure I to Exh. 14 which has been given in support of the contention that this practice has been followed by all reputed airlines, although the name given to the entry may be "advance bookings" or "sales in advance carriage" or "transportation sales in advance" as shown in that annexure against Qantas Airways, Singapore Airline and Air New Zealand respectively. The annexure also shows the amount which is in balance in that particular

account for the years 1980-81 and 1981-82 in respect of each such airline and the last column showing the percentage of it with the total revenue. Everywhere it is well over 15 per cent of the total revenue and as in the case of Qantas Airways it represented 20.1 per cent for the year 1980-81. With Air-India, for the two years, viz. 1979-80 and 1980-81, it is 17 per cent and 17.1 per cent respectively and for the concerned year 1981-82, it is reduced to 16.3 per cent. It may be that reduction is the result of slicing of Rs. 733.0 lakhs and crediting them to the profits. In view of this material and in view of the long-standing practice, it is difficult to say that Air-India is not entitled to maintain the forward sales account in the manner they have done.

4.17 The lapse of not maintaining a break-up remains a lapse and cannot be mended at this stage. The short question, however, is to find out whether the addition of Rs. 733.10 lakhs to the profit and loss accounts has been estimated reasonably. As regards passenger revenue, the situation is unlikely to arise in future because of the break-up available from the year 1980-81. Perhaps in respect of the cargo amount of Rs. 373.07 lakhs efforts will have to be made to match the coupons as early as possible and even there to go on maintaining the yearwise break-up.

4.18 If we look to the annual audited accounts, Exhs. F-3, F-4 and F-5, for the three previous years, it is seen that in 1978-79 the relevant figure was Rs. 480664372 for the year 1979-80 the relevant figures was Rs. 639255776 and for the year 1980-81 that amount is Rs. 812073775. It is out of this amount of Rs. 812073775 that a sum of Rs. 733.10 lakhs is taken over to the profit and loss account.

4.19 I had asked the Management to give further clarification in respect of the remark available in the audit report that the basis for arriving at the figure of Rs. 733.10 lakhs was the "average ratio of forward sales to passenger revenue". In the first place, it has to be remembered that the estimate was sought to be made in respect of an amount regarding which no claim was hereafter normally expected. In this connection it is said that an airline ticket is valid normally for one year. Even for the concessional tickets the validity ranges from two weeks to four months. An international airline is required to provide for a lot of transportation even after the balance-sheet date in respect of which collection itself is made in the last few months of the year. The revenue is ascertained on the basis of the actual transportation provided during the year. It was further said that normally a claim for refund could be expected during the limitation period of three years subsequent to the expiry of one year for which the ticket is usable. It is on this basis that the balance which is more than four years old, was sought to be taken to the profit and loss account. As there was no yearwise break-up available, some reasonable basis was chosen. That basis is explained in Exh. 21. It is the same as annexure V to Exh. 26 which is an affidavit substantiating the figures obtainable in Exh. 21 along with some other material referred to in that affidavit. To the extent relevant, Exh. 21 shows yearwise balance of forward sales account and also in the other column is noted against each such year the passenger and excess baggage revenue earned. Thus, there is some proportion between the revenue and the balance in forward sales account. The average of such proportion as Exh. 21 shows, is 16.61 per cent. In other words, it is as if assumed that if 16.61 per cent of the revenue is maintained in the forward sales account, that would be sufficient to meet the claims of refund. On this basis the revenue figure for the year 1978-79, that is to say, four years prior to the year of accounting, is selected showing the sum of Rs. 23,955.51 lakhs and by following the ratio of 16.61 per cent it is seen that Rs. 3985.65 lakhs would be sufficient for satisfying the claims. As against this the actual balance as on 31-3-1979 was Rs. 4718.75 lakhs and therefore, the excess over the proportionate amount amounting to Rs. 733.10 lakhs was taken in the profit and loss account towards profit.

4.20 Prima facie it is difficult to say that the method followed is unreasonable or illogical. The Corporation was met with the situation that the account was unnecessarily swelling and that in all probability, the whole of it would be unnecessary to meet the demands because many people apparently have not cared to ask for refund and since their claim has become time-barred, the amount should go back to the earnings. In the peculiar situation available, be-

cause of the non-maintenance of the break-up before 1980-81, the Corporation was at a loss to get hold of the actual time-barred amount and, therefore, this method of proportion appears to have been followed. It is worth noticing that this method appears to have been explained to the auditors and thereafter they have made the statement as appearing in note B(a)(iv) of paragraph 5. The observations of the auditors seem to me a mere information given to those reading the accounts. I am unable to find in it any word of disapproval and really speaking, as long as the method does not appear to be unreasonable, it should satisfy any prudent man. To try to substitute that method by some other method would not be a very fruitful exercise unless the other method is shown to be far more accurate and precise thereby showing that the method followed by the Corporation is condemnable. If the other method is also a reasonable method, then between the two reasonable methods, the one honestly followed by the Corporation and not disapproved by the auditors cannot be discarded.

4.21 It is only on this background that Exh. 23 which incidentally is referred to as annexure 'A' to Exh. 24, given by the chartered accountant of the Guild will have to be read. A glance at Exh. 23 would show that the figures taken are inclusive of the cargo amount and not only the passenger receipts standing in the forward sales account. The percentage represents the percentage of the forward sales account to the revenue as in the case of the chart given by the Management. Thereafter it is said that 12.84 is the median derivable from those proportions and on the basis of that median and on the calculations given on the next page of Exh. 23 it is shown that the amount transferable would be Rs. 2030.69 lakhs. At the time of arguments it was sought to be shown that on the basis of 2 years' calculations the result for maintaining the balance came to negative which is alleged to be demonstrating the falsehood of the method followed. But that however is a mathematical extreme and we will have to face the realities. To support the contention of taking the figures for 2 years, it was said that instead of 4 years the figures available upto preceding 2 years ought to be taken because the period to claim refund is of two years and the IATA rules also provide for that period. That itself may not be a very happy situation because it is not disputed that although perhaps under the IATA Rules the period provided is two years, often times international airlines give refund even when a claim is more than two years old. The basis followed by the Management in choosing the period of three years after the expiry of the validity of a passenger ticket does not seem to be unsatisfactory. There is another drawback which can be noticed in the calculations made on behalf of the Guild. The final result is for allowing the amount of Rs. 2030.69 lakhs, that is to say, leaving aside Rs. 733.10 lakhs, Rs. 1297.59 lakhs should be still added. Since the break-up for the years 1980-81 and 1981-82 is available and since that amount has to be retained, it would be legitimate to say that at the most any amount standing in balance previous to that, alone could be brought to the profit and loss account. On the basis of the affidavit, Exh. 18 there should be no difficulty in concluding that the total amount upto 31-3-1980, that is to say, barring the two years 1980-81 and 1981-82, is the amount of Rs. 11.33 crores in the passenger forward sales account. The amount for the cargo sales, viz. Rs. 373.07 lakhs is kept intact. Therefore nothing more than Rs. 11.33 crores could be brought in. The figure of nearly Rs. 13 crores to be still more added as available from the Guild's Exh. 23, would include almost the entire cargo amount and therefore cannot be said to be reasonable. It would be still more unreasonable when, as I am inclined to feel, the balance in the accounts should not only be for two years 1980-81 and 1981-82, but for the earlier two years as well. The proportionate cargo amount was not included in the profit and loss account apparently because, the refunds on cargo are too frequent. In view of these circumstances, the figure of Rs. 733.10 lakhs taken over to the earnings looks to have been properly taken. This conclusion has also to be appreciated on the interpretation of the exact words in the auditors' report not suggesting any condemnation and the fact that no direction need be given to change the system which as in the case of other airlines, has been consistently followed by Air-India for a long time or on the supposition that for the year 1981-82 we can make the accounts ignoring that system.

4.22 Further, reliance is placed on the audit notices (a) and (d) of A(ii). Both these relate to the item of Rs. 943035634 as shown under current liabilities by way of advance payments—passage and cargo receipts. Note (a)



is a simple statement saying that Rs. 373.07 lakhs of the cargo transactions are included in the above noted it and the break-up is not available. I am unable to find any condemnation in that statement. Note (d) states the 57 PIAs and 119 MCOs were tendered by other carriers claiming the amounts. They should not be matched. Although the matching was not done, the claims have been settled but no provision has been made for the likely loss. The auditors have also noted the say of the Corporation that unless the investigation in matching is completed, it would not be prudent to make provision in respect of these items. It is not stated that this version or the stand taken by the Corporation is condemnable. In view of it, under the items as shown in Ex. 12 I am unable to read that the audit report is qualified.

4.23 During the arguments reference were made to other notes. One is relating to the Handling and service receipts, item No. 14 in the profit and loss account. The note says that Rs. 27,987 lakhs are worked out at the revised rates for which the agreement with the Ministry of Defence is still to be finalised. In other words, in anticipation of the agreement the figures has been calculated. It has been said that the efforts are being made and the Corporation is hopeful of finalising the agreement and as such the calculations are made on that basis. This seems to be perfectly legitimate. Besides, these calculations prima facie, appear to have been accepted by the auditors. Otherwise they would have put the remarks in more clear terms disapproving their inclusion in the accounts. Similar is the case with note A(i) in respect of the balance-sheet. It is related to item No. 8 in the balance-sheet, sundry debtors—Rs. 927683177. The note shows that a sum of Rs. 421.95 lakhs is the subvention claimed by the Corporation from the Government. Its break-up is also given yearwise, but it is said that the Government has yet to sanction payment of that amount. This appears to me a simple clarification. The amount has been taken under the item 'Current Assets' and has been shown as a debt due. It does not appear that anything is wrong in that accounting, nor do I find any words of disapproval of the auditors in the note referred to. Then there is a note B(b)(ii) regarding the provision for doubtful debts, Rs. 4018564, item No. 8 in the profit and loss account. The audit note says that the above amount does not include a sum of Rs. 13.46 lakhs which has been debited to exchange reserve account. The note further says that this is a change from the previous year's practice and adds that this should have been disclosed. Now on the discussion it is found out that from this year onwards only a change of label has been made and reading the note in that context, the grievance is that no specific reference regarding that change is made. One cannot read that the accuracy of the item is questioned or that there is any disallowance of it. A change which, according to the auditors, should have been more clearly clarified, has not been so clarified and, therefore, the note seems to have clarified the same.

4.24 Considering all the above objections based on the audit notes, I am unable to find that any serious error is either noticed or that there is any condemnation, disapproval or adverse comment. In the result, therefore, the audit report in question cannot at all be called as a qualified report.

## SECTION 5

### Gross Profits—Disputed Entries

5.1 A look at the second schedule to the Payment of Bonus Act would show that the gross profit has to be worked out on the basis of the net profit as per the profit and loss account and then certain sums are to be added and certain sums are to be deducted so that the final result is taken as gross profit for the purposes of bonus. There are three add back provisions. Item No. 2 in the second schedule speaks of adding back the entries in respect of bonus to employees, depreciation, direct taxes and development rebate together with any other reserves to be added. Item No. 3 in the schedule speaks of the bonus paid to the employees for the previous accounting years, donation in excess of the amount admissible for income-tax, annuity dues, capital expenditure other than referred to in the sub-items and losses on expenditure relating to business situated outside India. Item No. 4 speaks of adding back

income, profits or gains credited directly to reserves with the exceptions of the reserves noted therein. The deductions to be made from the total of these items together with the net profits are stated in item No. 6. There are a number of sub-items which need not be repeated because we are concerned only with sub-item (d), expenditure or losses debited directly to reserves other than losses of any business situated outside India which is a further sub-item (ii) of sub item (d).

5.2 Air-India has given its chart in terms of or conforming with the schedule as found in the Act, together with other relevant annexures. This has been copied above. The Guild has given their own chart and I have already noticed that the chart given by the other two Unions is almost in the same terms except two items which will be considered later on. For the sake of brevity as well as for the sake of appreciating the discussion that follows I have also given a comparative chart. A look at that comparative chart would show that the contesting Unions are interested in adding back two items plus 8 items (a) to (h) as given in Annexure I directly to the net profit and, therefore, under item No. 1 of the schedule although there is no such specific description against which those items could be added. According to the contesting Unions, these items refer to receipts short-credited and excess liabilities. In other words, it is their contention that they ought not to have been shown as liabilities so that the profit would have automatically increased by the corresponding amounts. As far as adding back provision under item No. 2 of the schedule, there are three disputed items including a slight difference in the amount of bonus earmarked against the relevant sub-item. In relation to the add back provision contained in item No. 3 of the schedule, there are two items plus an annexure against sub-item (d) capital expenditure, which comprises 9 entries (a) to (i) and a further general entry (j) against which no amount is specified. In all, therefore, the discussion in this connection would cover the total 25 items or entries.

5.3 The audit report, Exh. E-2, shows that the net profit is Rs. 103619707 which in the calculations is taken as Rs. 1036.20 lakhs under item No. 1 of the schedule both by the Management and the contesting Unions for the computation of gross profits. The contesting Unions speak of adding back under this very item 'Net profit' a sum of Rs. 49.41 lakhs under the heading 'Pool receipts short-credited'. It has been seen in the discussion made in Section 4 of this Award that this figure was arrived at by the Corporation on the estimated basis following the normal practice. The estimate for the last two or three months before the closing of the accounts was required to be made as the actuals were not available, but since at the time of the audit report these actuals were available as seen in audit note B(a)(ii), factually there is a short credit of Rs. 49.41 lakhs. It has also been considered at that time on similar basis in the operating revenue, item No. 3, the Corporation has wrongly included a credit from the pool of Rs. 57.39 lakhs although that claim has been rejected by the other partner. In other words, therefore, this is a surplus credit and the two errors if they could be so called, ultimately result in surplus credit rather than a shortfall. On this ground, therefore, it cannot be said that the employees have been deprived of any profit. Even otherwise, if we concentrate on the aspect of accepting or not accepting the accounts or the entry made therein, one has to say that the accounts have been made by following the longstanding practice and as has been explained, when there is a fluctuation or a change in the estimate, the same is reflected in the next year's accounts. If bonus is to be paid on the basis of the accounts so made and when there is nothing condemnable nor against the practice or system followed, it will be difficult to say that the entry cannot be accepted. The deviation is expected to be rectified in the next year's accounts and there cannot be in my opinion, a piecemeal solution of the problem. Beside for the relevant year 1981-82, no disadvantage is suffered by the employees and, therefore, I am unable to add back the sum of Rs. 49.41 lakhs in the net profit.

5.4 Then we come to annexure I comprising 8 items, (a) to (h). Item (a) is in respect of provision for arrears for salary Rs. 736.07 lakhs. According to the Corporation, this provision was made to take into account specific liabilities of the Corporation for the services ren-



dered by the staff as on 31st March, 1982. The wage negotiations take considerable time and, therefore, the Corporation says that it becomes essential to make appropriate provisions for the estimated liability in the books for the relevant years. In the objection taken by the Guild it has been stated that in case any ex gratia payment is included in it, has got to be added back and, therefore, a break-up in terms of it is necessary. Exh. 18 testified on oath by Shri Thakur, Industrial Relations Manager of Air-India, together with the clarification in this respect shows that there is no provision for ex gratia payment in the sum of Rs. 736.07 lakhs. Exh. 14 shows that the amount includes Rs. 390.75 lakhs, provision made in respect of wage revision arrears from 1-4-1978 to 31-3-1981 and it was also commented upon orally that there was a situation when wage improvement offered by reason of a settlement with one Union was not accepted by another section of the employees and, therefore, the amount had remained in balance. The balance of Rs. 345.32 lakhs is the provision for wage revision of all categories at 10 per cent effective 1-10-1981 and it is further said that at present Rs. 318.18 lakhs out of Rs. 736.07 lakhs stand paid. In view of these clarifications, it looks that the Corporation would be within its right to have a bona fide estimate and the same would be justified also on the basis of the system of accounting approved by auditors. Even otherwise it looks to be a legitimate way of making provision for expenses and hence I am unable to accept that item as an item to be added back to the net profits.

5.4 Next is item (b) in annexure I titled 'Ad hoc provision for small items—Rs. 40.00 lakhs'. The objection as embodied in Exh. 12 questions the special significance of this figure every year and shows a surprise as to why such a provision for unknown liabilities is required to be made when a meticulous system of accounting is claimed to have been consistently followed. This objection is in general terms. The Corporation says that it cannot take into consideration each and every item of liability at the time of accounting since factual information for each item may not be necessarily available while closing the accounts and as such a fixed amount towards unknown liabilities is provided. They justify this also on the basis of the system of accounting. In discussion it has been noticed that in relation to the total expenses of Rs. 500.00 crores, this provision of Rs. 40.00 lakhs comes to 0.08 per cent of the total expenses, that is to say, it is claimed as a negligible expense in relation to the totality of expenses. In Exh. 14 it is pointed out that individual items of outstanding liabilities of less than Rs. 2000 in India and Rs. 5000 abroad are not separately provided for. An ad hoc provision of Rs. 40.00 lakhs is made and the actual liability debited towards the same. The Corporation claims it to be a fair system and relies on the fact that it has been accepted by the auditors as well as taxation authorities. In view of this sound explanation and considering the trivialness of the amount in relation to the entire bulk of the expenses, no objection could be raised so as to add this figure of Rs. 40.00 lakhs to the net profits.

5.5 Item (c) relates to unpaid salaries amounting to Rs. 87.63 lakhs. The Corporation has said that these are the amounts due to the Corporation's staff in India and at foreign stations as on 31-3-1982. It means that this is in fact an unpaid salary and by no reason it can be added back to the net profits. That submission is, therefore, disallowed.

5.6 Item (d) of annexure I speaks of credit notes of Rs. 162.27 lakhs. This relates to credit notes processed on agents and other parties in payment of refunds etc. not yet claimed. It is said that this amount is held by the Corporation on account which awaits adjustments after the balance-sheet date. It is further said that this has been accepted by the auditors as a liability in the past as well and what is more, material, this amount is not debited to the profit and loss account of the year under consideration. If that is so, it follows that there is no fluctuation at least to the disadvantage of the employees by reason of this item and hence the sum of Rs. 162.27 lakhs or any part thereof cannot be added back to the net profits.

5.7 Further, item (e) is 'Foreign Travel Tax Refunds, Rs. 120.30 lakhs. There is no dispute that this balance

represents refunds received from Customs but not yet paid to the passengers. The Guild says that there is a tendency of this balance increasing. But the clarification given by the Corporation becomes material. It is said that formerly foreign travel tax (FTT) was allowed to be collected by the airlines, the claims of refund if they were in totality of the tax paid were allowed to be settled by the airlines, but if the journey was partially performed and there was only a partial refund due to the passenger, the application was required to be submitted through the airlines to the Customs Department, on verification of which the Customs would refund the tax to the airline with the stipulation that the same was always to be paid directly to the passenger even when the ticket may have been issued by a travel agent. The system of charging foreign travel tax is now changed and, therefore, it follows that the amount to be refunded is under the old scheme. It also follows that the amount belongs to the passengers and the airlines are only having a temporary control over it so that in case no refund is made, the amount may have to be given back to the Customs authorities. It cannot be reckoned as profit earned by Air-India and it has also to be seen that no portion of it relates to the year under consideration and hence this amount does not appear to be debited to the profit and loss account of the year 1981-82. If that is so no question of its adding back to the net profits could arise and the claim made over it is rejected.

5.8 Item (f) of annexure I is about forward sales account, Rs. 94.33 lakhs. This has been considered in detail in Section 4 while discussing the auditors' comments in relation to the forfeiture of a portion of it and crediting it to the profit and loss account. It is also observed and approved by me that the practice followed is comparable to the practice obtainable in other airlines. There is nothing inherently wrong in it. The correct position is eventually reflected in the accounts and since it is a way or system of accounting followed by Air-India, it will have to be recognised as proper. The discussion cropped in because the accumulated balance looked quite inflated and when it was desired that only four years' balance should remain in the forward sales account, a method was followed to cut off the appropriate slice. That aspect has been noticed in detail. Now, therefore, the short question would only be whether this system itself is either unsatisfactory or resulting in any injustice. For the reasons already discussed, I do not find it so and hence the demand for its inclusion in the net profits, surprisingly the entire amount of Rs. 94.33 lakhs, cannot be accepted.

5.9 Item (g) in annexure I is 'Pension Scheme Reserve' Rs. 512.83 lakhs. It appears that there was a scheme to grant pension to the Corporation employees, but that scheme was not approved by the Government. In anticipation of its acceptance during earlier years, a provision was made for payment of pension. It is the contention of the Guild that this amount laid aside in earlier years should now be added back. At the outside, therefore, it would be evident that this amount is not debited to the profit and loss account of the concerned year and truly speaking, is not the profit earned by Air-India for the relevant year. Apart from that, it is the case of the Corporation that they are committed to the settlement made with the Air-Corporation's Employees' Union and the Indian Aircraft Technicians' Association, and they say that the matter is still under consideration. It is also said that they are making efforts by introducing changes in the scheme to make it acceptable to the Government. Relying on this statement it would be apparent that in case any such scheme is accepted by the Government, there cannot be a sudden windfall for its payment and the provision would look justified. No material was placed before me to show that, as a matter of fact, there is absolutely no possibility of the scheme getting introduced, although one would feel a little askance whether with the post-retirement benefits already available, the Government would find it suitable to accept the pension scheme. A thought is current now to give even three post-retirement benefits. But without going to that aspect, the material point would be whether this amount which is not debited to the profit and loss account of 1981-82, should be added back to the net profits. Considering the entire circumstances the demand for its inclusion in the profits of the year 1981-82 does not seem proper.

5.10 Item (h) in annexure I is the 'Development Rebate Reserve upto 1972-73', Rs. 1891.89 lakhs. It is pointed out on behalf of the Corporation that the development reserve has never been charged to the profit and loss account. It has always appeared in the appropriation account, that is to say, as is technically said, 'below the line' and hence the question of its adding back to the net profits does not arise. According to the Guild, this reserve is required to be charged to the profit and loss account under S 33 of the Income-tax Act and not to the appropriation account. It is further said that the reserve created upto financial year 1972-73 has become free for transfer to general reserve as on 1-4-1981 under that section. In the first place, it has to be noticed that the objection is taken on the score of the system of accounting. It is maintained by the Corporation that the amount could be taken under the appropriation account and it has also to be considered that the same has been accepted not only by the auditors but also by the Income-tax authorities who are expected to be far more careful in respect of such items. As regards the contention of transferring the reserve to the general reserve after 8 years, it is said and very correctly according to me, that such a question would arise only if the amount was charged to the profit and loss account. When it is not so charged, no question of its bringing back comes in. Consequently, one cannot see any reason to add this amount back to the net profit.

5.11 The next item is item 1.3 as described by the Guild in its chart under the title 'Incentive payment to agents abroad' and the sum in discussion is Rs. 111.00 lakhs. It is the case of the Guild that this amount represents incentive commission to agents in the United States of America which has been paid over and above normal commission under IATA regulations. According to the Guild, this payment is in the nature of bonus and hence bonus not payable under the Payment of Bonus Act has to be added back. This contention is denied. It is said on behalf of the Corporation that the payment is directly related to the revenue and depends on the incentive commission rate offered by the competitors in the market. This cannot be confused with bonus payment. It is said that the mention of IATA regulations which incidentally have no force of law, is in this context wholly irrelevant. It is thus claimed to be a business expenditure. The long and short of the issue appears to be that with a view to meet the competition from other airlines Air-India is required to spend this amount by way of commission to attract traffic. If that is so, it must be termed as a business expenditure and it cannot be added back as suggested.

5.12 Pausing here for a moment, therefore, we find that according to the comparative chart, both the contesting parties had started with the net profit, as shown in the accounts, of Rs. 1036.20 lakhs. The Guild and the other Unions had sought to include sum of Rs. 2989.35 lakhs as given in items (a) to (h) in annexure I and the other two items of Rs. 49.41 lakhs and Rs. 111.00 lakhs in the net profits. The whole of it is disallowed and, therefore, for final computation the figure under item No. 1 of the second schedule will remain at Rs. 1036.20 lakhs as the net profits.

5.13 The three items to be considered next including the item in respect of bonus, are relating to the said back provision as contemplated in the major item 2 of the second schedule. Item 2(a) relates to bonus to employees. Air-India has added back a sum of Rs. 74.49 lakhs, whereas according to the Guild and the other contesting Unions, this figure should be Rs. 74.88 lakhs. A glance at p. 57 of Exh. E-1, annual accounts with explanatory notes, shows that under the heading 'Liability for expenses', item No. 4(ii), total figure of Rs. 4823.12 lakhs is mentioned. While giving the break-up against Sr. No. 5, provision for bonus for the year ending 31-3-1982 an amount of Rs. 74.88 lakhs is mentioned and for the year ending 31-3-1981 the figure mentioned is Rs. 75.26 lakhs. At the two places, viz. bonus to employees, item 2(a) and bonus paid to employees in respect of previous accounting year, item 3(a) of the second schedule, the Guild and the other Unions have shown the figure of Rs. 74.88 lakhs and the figure of Rs. 75.26 lakhs respectively. This is not accepted by the Management. They have given a good clarification in Tab. 18, annexure 'A' supported by an affidavit. It shows that the

provision for bonus for 1979-80 was Rs. 70.80 lakhs. After making the payment of Rs. 69.48 lakhs, balance for that year to be paid was Rs. 1.32 lakh. Provision for the bonus for the year 1980-81 was of Rs. 73.44 lakhs. It is for this reason that under the column 'Year ending 31-3-1981', the figure of Rs. 75.26 lakhs, that is the total of the unpaid amount of bonus and the provision for 1980-81, is shown at p. 57 of Exh. E-1. However, that includes the amount of Rs. 1.32 lakh of the previous year 1979-80. Thereafter payments were made of Rs. 74.87 lakhs so that the balance comes to Rs. 0.39 lakh. This payment is in excess of the provision for 1980-81. Inferentially on that ground or perhaps on factual ground it may be, but this balance of Rs. 0.39 lakh is stated to be and is shown as the balance for the year 1979-80. To it is added the provision for bonus for the year 1981-82 amounting to Rs. 74.49 lakhs so that with the balance of Rs. 0.39 lakh the balance as at 31-3-1982 comes to Rs. 74.88 lakhs as noted at p. 57 of exh. E-1. However, in it there is only the sum of Rs. 74.49 lakhs as the provision for the bonus for the year 1981-82 and hence it is only that amount which could stand against item 2(a) of the schedule. This has been correctly shown in the chart prepared by the Management and hence the other figure of Rs. 74.88 shown in the other chart cannot be accepted.

5.14 A look at the chart would show that depreciation on straight line basis of Rs. 2914.27 lakhs as found in the accounts, exh. E-1, is correctly added back under item 2(b) and there is no dispute about it. But next comes the item of direct taxes including the provision for previous accounting years. This heading is not at all mentioned by the Management, but the contesting Unions seek to include a figure of Rs. 68.00 lakhs. In this connection they refer to the figure of Rs. 68.00 lakhs shown at p. 47 of exh. E-1 against the sub-item 'Income Tax-Foreign stations' and local taxes under the main item 'other miscellaneous expenses'. It is clarified by the Management that this figure of Rs. 68.00 lakhs pertains to income-tax and other local taxes paid at foreign stations. A look at S. 2(12) of the Payment of Bonus Act would show that the expression 'direct tax' means taxes paid under the Income-tax Act or Super Tax Act, or Companies' (Profits) Surtax Act or Agricultural Income-tax Law or any other tax declared by the Central Government by a notification. It is clear that the sum of Rs. 68.00 lakhs is not paid on account of any of these taxes. Therefore, it does not satisfy the definition of direct tax as given in the Payment of Bonus Act and is not the amount contemplated to be added back. Consequently, its adding back is not justified.

5.15 The next item is of Rs. 44.02 lakhs against the heading 'Investment Allowance Reserve'. On behalf of the Management, it is said that this amount cannot be added back because it is not charged to the profit and loss account, but is debited to appropriation account as per the system of accounting followed by the Corporation. A look at p. 14 of exh. E-2 supports the contention of the Corporation. Hence the actual placement of the item is not in dispute. The Corporation has followed their system and the same apparently is accepted by the Income-tax authorities and is not at all disapproved by the auditor. There is, therefore, sanctity about it. In view of it, the any of the Guild that this item has to be added back irrespective of the fact whether the Corporation has charged it above or below the line, cannot be appreciated. Moreover the controversy would not at all survive because against the item 2(d) of the second schedule, 'Investment Allowance Reserve', there is a remark for seeing the footnote 1 and the footnote 1 allows adding back "If and to the extent charged to profit and loss account". It shows two things. It contemplates investment allowance not charged to the profit and loss account and it also emphatically shows that when it is not so charged, it cannot be added back. The contention to add it back to the net profits, therefore, cannot be accepted.

5.16 It may be relevant at this stage to observe that annexure II, to the statement given by the Guild, exh. 4, relates to any other reserves as contemplated by item 2(e) and there is no dispute about it either in the total or in the sub-items.

5.17 Taking a resume of the amounts sought to be added back under item 2 of the schedule and also considering the

figure in front of the items 'Bonus to employees', it is abundantly clear that the contesting unions have not been able to convince me that anything more than the amount of Rs. 46.10 lakhs as shown by the Management is required to be added back.

5.18 Then we pass on to item no. 3 of the second schedule where dispute is raised in respect of three items, one relating to bonus in the sum of Rs. 75.26 lakhs another relating to loss amounting to Rs. 1.41 lakhs and the third is an item of Rs. 1672.97 lakhs sought to be added under the different heads (a) to (j) in annexure III. Coming to the item of Rs. 75.26 lakhs towards bonus it is important to observe that item 3(a) of the schedule although provides for adding back the bonus paid in respect of previous years, as per footnote no. 1 to which a reference is made, such amount has to be added back only if it is charged to the profit and loss account. Now no part of that amount has been charged to the profit and loss account for the year 1981-82 and as such it follows that the same cannot be added back. Incidentally, it may be noted as seen from annexure I of exh. J8, that the amount of Rs. 75.26 lakhs represents Rs. 73.94 lakhs for 1980-81 and Rs. 1.32 lakh for the year 1979-80. On behalf of the Guild in exh. J2 a general remark is made that this item represents the bonus paid for the previous years and a further broad statement is made that the same is reflected in the accounts under various heads, thereby referring to sub-item (a) of different items of operating expenses given in items 1A, 2 to 5, 6A and 6B, pp. 8 and 10 of exh. F-2. But this is departmentwise break-up of the total figure. The main question is whether any amount is charged for the previous years' bonus in the accounting year 1981-82 and as long as that is not done, the same cannot be brought back. The claim for the same is, therefore, disallowed.

5.19 We now pass on to annexure III. It is meant to cover item 3(d) of the second schedule to the Act and purports to relate to capital expenditure/loss. In relation to all the heads of expenditure (a) to (j) in annexure III, it has been stated by the Management that the amounts are in the nature of revenue expenditure and not of capital expenditure. These items have been incorporated in the accounts of the Corporation as per the accounting system and practice followed by the Corporation and duly approved by the Comptroller and Auditor General of India and also accepted by the Income-tax authorities. It would be unnecessary to go into a detailed discussion as to what exactly is an item of revenue expenditure and what exactly is an item of capital expenditure. But on the material before us and on the basis of the inference to be drawn by reason of audited accounts, the presumption under S. 23 of the Payment of Bonus Act and the accounting system followed by the Corporation, long discussion took place in explaining to me as to what is capital expenditure and what is revenue expenditure. My attention was invited by Mr. Dharkar for the Guild to Kohler's Dictionary for Accountants where capital expenditure is defined as "an expenditure intended to benefit the future periods in contrast to revenue expenditure which benefits a current period, an addition to a capital asset. The term is generally restricted to expenditure that adds fixed asset units or that have the effect of increasing the capacity, efficiency, life span or economy, efficiency of operation of an existing fixed asset, hence any expenditure benefiting a future period." In Black's Law Dictionary capital expenditure is defined as expenditure for long-term betterments or addition. It was therefore contended that all the ten sub-items being capital expenditure are fit to be added back to the net profit.

5.20 Mr. Palkhiwala for Air-India, in the first place, contended that he would rely upon the presumption under S. 23 of the Payment of Bonus Act ever in respect of the items shown in annexure III in the chart given by the contesting Unions because they involve a statement on behalf of the Corporation that they are items of revenue expenditure. It is further said that if the auditors have treated certain items as revenue expenditure, it is not open to the Unions to contend that it is a capital expenditure. Considerable labour and effort is involved at the time of audit in order to determine the nature of expenditure. It would be therefore, idle on the part of the Unions to contend that a particular item does not form part of revenue

expenditure. Income-tax authorities has also not questioned the accounting practice of the Corporation in treating the items in question as expenditure of revenue nature. My attention was also invited to S. 37(1) of the Income-tax Act which provides that no capital expenditure would be allowed in computing the income chargeable under the head "Profit and gains of business or profession". It is, therefore, said that the income-tax authorities are expected to be more vigilant in scrutinizing such items and, therefore, whenever they pass the test of the income-tax authorities, it would be futile to contend otherwise before the arbitrator who cannot enter into a detailed enquiry but has to have a summary enquiry on these aspects. In this connection my attention was invited to the ruling of the Supreme Court reported in (1965) 56 ITR 52—Bombay Steam Navigation Co. Pvt. Ltd. vs. Commr. of Income-tax, Bombay. The assessee company had taken over assets and allotted shares for part of price and interest on balance price pursuant to a scheme of amalgamation between two shipping companies. The issue for decision was whether interest on borrowed capital could be business expenditure. At p. 59 citation is—

"It is not easy ordinarily to evolve a test for ascertaining whether in a given case expenditure is capital or revenue, for the determination of the question must depend on facts and circumstances of each case."

Further on at p. 60 the observations of the Supreme Court are—

"If the outgoing or expenditure is so related to the carrying on or conduct of the business, that it may be regarded as an integral part of the profit earning process and not for acquisition of an asset or a right of permanent character, the possession of which is a condition of the carrying on of the business, the expenditure may be regarded as revenue expenditure."

At p. 61 it is said—

"The test laid down by this Court therefore, was that the expenditure made in a transaction which is so closely related to the business that it could be viewed as an integral part of the conduct of business, may be regarded as revenue expenditure laid out wholly and exclusively for the purpose of business."

I would be having occasion to refer to some other cases while dealing with the sub-items under annexure III, but keeping in mind the abovequoted observations and the remarks regarding the controversy raised, it would be easier to move for the discussion of the items proper.

5.21 Item (a) of annexure III is 'Pre-operational Development expenses' amounting to Rs. 102.46 lakhs. This item appears as the expenditure written off at item no. 7 page 12 of the profit and loss account, exh E 2. As the clarification in exh. 14 given by the Management shows, this amount comprises—

- (i) the expenditure incurred on various booking offices in all parts of the world;
- (ii) the expenditure incurred for payment of capitulation fees payable to the Indian Air Force and the expenditure for training of pilots, etc;
- (iii) the expenditure on repairs to 747 aircraft at the time of upper deck modification.

This break-up is not disputed. As regards category (i), it is the case of the Management that due to the nature of its business Corporation has booking offices in all parts of the world and in order to attract more business in a competitive market, it is necessary to have offices properly furnished and decorated. The decoration is not of a permanent nature and does not acquire enduring advantage to the Corporation. It is worth writing off, but the Management has followed the practice of treating major expenditure as deferred revenue expenditure in order not to burden the profit for a particular year but to write it off within a period of four years. It is added that this practice has been accepted by the Government auditors and therefore accounts pro-

pared on that basis cannot be challenged. Apart from the practice claimed, it is worth noticing that the expenditure on booking offices of the type narrated is not of an enduring nature and hence the same cannot be treated as capital expenditure.

5.22 As regards category (ii), payment of capitation fees to the Indian Air Force and expenses for training of pilots, it is said that Air-India has been considerably recruiting pilots for its needs from the Indian Air Force as experienced pilots are not available from any other source. While releasing the pilots the Indian Air Force has been insisting that they have spent large amounts of money on the training of such pilots and by releasing them to Air-India they have to train new pilots and incur substantial expenditure. Air-India also saves considerable money when it recruits experienced pilots since they have to spend substantially lower amount on their training as compared to the recruitment of inexperienced pilots. After prolonged negotiations with the Ministry of Defence and Government of India a scheme has been worked out with the Indian Air Force for payment of capitation fees for releasing experienced pilots. Normally this expenditure has to be written off in the year in which such expenditure is incurred. It is in the nature of recruitment and training expenses. However, if debited to only that particular year, it would necessarily have tremendous burden on the profits. Therefore Air-India is following the practice of diffusing it over a period of four years. It is added that this has been the consistent policy and no exception has been taken either by the Government or by the Commercial Audit or by the Income-tax Department.

5.23 In this connection attention can usefully be given to the decision reported in (1973) 89 ITR 595—Motor Sales, Lucknow v. Commr of I-tax, UP. It is a case decided by the Allahabad High Court. The assessee company was a dealer in motor vehicles and had entered into an agreement with Mercedes Benz, their suppliers, to maintain at their own expenses an organisation for the sale of the vehicles. This included an adequate staff of trained salesmen and a staff of trained technical personnel. TELCO agreed to impart training to the assessee's apprentices in consideration of payment which incidentally was to be applied by the TELCO for constructing a hostel for apprentices. The question for consideration was whether the amount paid by the dealer company was not a revenue expenditure. After quoting the observations already referred to by me in the case of Bombay Steam Navigation Co. (supra), it is said at p. 600 as follows—

"From all these decisions the proposition which emerges is that if expenditure is incurred for the purposes of increasing the production while carrying on the business, it must be treated as revenue expenditure."

And, therefore, a finding was returned that the "payment made by the assessee to TELCO was a payment made wholly and exclusively for the purposes of its business and it was not of a capital nature."

5.24 In (1980) 123 ITR 538—Commr of Income-tax, Bombay City v. Tata Engg. & Locomotive Co. P. Ltd inter alia, a similar question has been discussed. There was a collaboration agreement for the transfer of know-how and training of personnel in consideration of certain other benefits received by the assessee company and there was an agreement to give share in profits and training expenses. Question for consideration was whether the expenditure in question had been rightly allowed as revenue expenditure. At p. 551 it is concluded on examination of the authorities and the earlier decisions, that the payment for taking advantage of the know-how from a foreign firm does not involve transfer or acquisition of an asset and at p. 553 regarding the expenses for training it is said as follows—

"So far as the expenditure incurred on training of the employees of TELCO is concerned, it is obvious that that expenditure was incurred with a view to give training to persons so as to achieve maximum and efficient production. The expenditure incurred on such training was undoubtedly closely related to the profit-earning process and, therefore, in our view, that would always be allowable as revenue expenditure."

5.25 On the basis of these rulings when capitation fee is paid in lieu of training expenses or when expenses so incurred are in the nature of expenses incurred on training, the same would be covered by the principle noted above and as such must be allowed as revenue expenditure.

5.26 The third category is expenses incurred on repairs to 747 aircraft at the time of upper deck modifications. According to Air-India, at the time of certain in upper deck modifications carried out in 1980-81 certain incidental repairs had to be carried out in the 747 aircraft. While the expenditure pertaining to the upper deck modification was capitalised, expenses pertaining to the incidental repairs were charged to revenue expenditure spread over a period of three years. In other words, major expenses on modifications have been capitalised, but there appear to have been some sundry expenses which at the time of discussions I gathered, were in the nature of changing the pattern of chairs or making some minor alterations which expenses truly appear, and ought to be taken, not as capital expenditure, but as revenue expenditure. In view of this discussion it follows that the amount of Rs. 102.46 lakhs cannot be added back to the net profits.

5.26 Item (b) of annexure III relates to exchange loss amounting to Rs. 582.00 lakhs. At p. 47 of exh. E-1 this amount appears as difference in exchange under the main item 'Other miscellaneous expenses'. According to the Guild, this loss is due to the relevant strength of the US dollar currency during the year, hence the debit should be considered as extraneous to the business and, therefore, of capital nature. This reasoning cannot be appreciated. On behalf of Air-India it is said, due to worldwide services, Air-India has to deal with various currencies the world over. Exchange rate for booking revenue/expenditure earned/incurred is fixed every year in April based on the priority of various currencies vis-a-vis Indian rupee during the latter half of March of the previous year as advised by IATA clearing house. These rates are generally used throughout the year, but sometimes there is a sudden fluctuation. Apart from this, at foreign stations Air-India has to deal in inward/outward remittances of various currencies in the world. These remittances are made at the prevailing bank rates on the dates of remittances. The exchange gained/lost on these transactions is debited/credited to profit and loss account for the same year. Since remittances are made for day-to-day operations, they are debited or credited to profit and loss account of the same year. It is added that this practice is followed by other carriers also in aviation industry and is accepted by Government as well as Commercial auditors and taxation authorities. At the time of discussion a question was raised regarding the effect of fluctuations in the exchange rates on the capital assets themselves and the manner of its accounting. By an affidavit, exh. 18 and the annexure attached to it, it is confirmed that fluctuations due to exchange rates pertaining to the capital assets are adjusted to the costs of such assets and are not credited or debited to the profit and loss account. Therefore, it follows that the loss of Rs. 528.00 lakhs is due to fluctuations of exchange rates in day-to-day transactions and is, therefore, rightly debited to the revenue. The contention of the contesting Unions in this connection therefore cannot be accepted.

5.27 The next items are (c), (d), (e) and (f), advertisements/give-aways Rs. 92.41 lakhs, calendars Rs. 3.50 lakhs, tourism promotion Rs. 76.39 lakhs and miscellaneous expenditure Rs. 45.78 lakhs totalling Rs. 218.08 lakhs. According to the Guild these items are in the nature of publicity and sales promotion and tourism promotion which are incurred essentially to develop future market and the image of Air-India in the minds of public both in India and abroad. The benefit derived from such publicity, sales promotion cannot be linked solely to the accounting year under consideration, but are of long-term nature and hence the charge to the profit and loss account cannot be accepted in full. It is, the say of Air-India that like all other airlines it has to spend specific amount on its publicity to remain competitive in the fiercely competitive world market. The total expenses on advertisement/give-aways and calendars form a very small part. Advertisement/give-aways is a normal practice adopted by other airlines. It is incurred to attract more business. These normally are not of substantial value and are

given at every office wherever Air-India operates. Since the expenditure is solely incurred for obtaining additional business, it is business expenditure. It is said that it has been okayed by the commercial auditors, also accepted by the taxation authorities and as such the contention of the Guild ought to fail.

5.28 So far as the expenses on the tourism promotion are concerned, it is said that while opening tourist offices abroad, the Government of India has decided that these offices would be working under the guidance of Air-India and the expenditure on tourism promotion would be shared 80 per cent by Government and 20 per cent by Air-India. The expenditure is incurred to promote tourism to India and for attracting tourists' traffic. The benefit, on a large scale, is received by Air-India and since that expenditure is incurred for day-to-day transactions, it has to be treated as publicity expenditure. The major part of the expenditure is borne by the Government and, therefore, it is shown as revenue expenditure. It is also added that the auditors have accepted the same and taxation authorities have also accepted the same.

5.29 Regarding miscellaneous publicity expenses Air-India states that the amount concerns expenditure incurred on agents' educational tours for the purposes of making Air-India agents at one place familiar with tourists' potential, facilities and infrastructure at other place. This is a very vital function for Airline Industry. This entire expenditure is of revenue nature and there is no justification in treating it as capital expenditure. Here also it is said that this is accepted by the auditors and taxation authorities.

5.30 As regards advertisement charges my attention was invited to two cases, (1952) 21 ITR 353—Hindustan Commercial Bank Ltd. In re is a case where Allahabad High Court was concerned in finding out whether a sum of Rs. 24675 representing charges for advertisement, entertainment, photographs and invitation cards, were in the nature of revenue expenditure. At p. 357 the quoted observations given in the statement of the case are—

"Any expenditure made on the grounds of commercial expediency and in order indirectly to facilitate the carrying on of the business may yet be expended whole and exclusively for the purpose of the trade. (per Viscount Caves J in *Atherton v. British Insulated and Helsby Cables Ltd.*)—(1928) 10 Tax Cases 155"

Further observations from the same case which are quoted at p. 362, are as follows :—

"An expenditure to be in the nature of a capital expenditure should not only have been incurred once and for all, but with a view to bringing into existence an asset or an advantage of enduring benefit of a trade."

It was held that no new asset was produced and hence the question for consideration was answered in the affirmative.

5.31 Another case relied upon is reported in (1963) 50 ITR 211—Bank of Cochin Ltd. v. Commr. of I-tax, Kerala. The question to be decided by the Kerala High Court was in respect of a claim to deduct amount expended by the assessee in connection with the commencement of business in Kuri and the amounts which had been spent on commission for canvassing advertisement, registration, travelling expenses, etc. These expenses were disallowed by the Income-tax Officer on the ground that they were preliminary expenses for starting the business in Kuri. The Tribunal had held them as expenses of capital nature, but the High Court on a reference, rejected the contention of the same having been incurred for new business or being in the nature of capital expenditure. The relevant observations at p. 215 are as follows—

"In their nature they (expenditure) are not capital expenditure. But it is contended that they are in the nature of preliminary expenses for the commencement of a new business and therefore not allowable. I do not think that there has been a commencement of any new business by the assessee. In *Hindustan*

*Commercial Bank Ltd. In re*—(1952) 21 ITR 353, it has been held that some expenses for opening a new branch are allowable as revenue expenditure under S. 10(2)(xv) of the Income-tax Act and the Supreme Court in a decision in *Commr of I-tax v. Finlay Mills Ltd.*—(1951) 20 ITR 475—held that the expenses for registering a trade-mark are allowable under the same section of the Income-tax Act."

Following the principles laid down in these decisions, the questions were answered in favour of the assessee.

5.32 It would thus be seen that advertisement give-aways and expenses on distributing calendars ought to be considered as expenses on advertisements. They are not disproportionate to the total turnover of the Corporation. Hence on the principles laid down in the above-quoted decisions, they must be allowed as revenue expenditure. Expenses in opening new booking offices and in fact 1/5th part of it, cannot be said to be constituting new asset or being in the nature of creating a lasting asset. The miscellaneous expenses are also in the nature of promoting tourism and for attracting better business. Hence that also must be allowed as revenue expenditure. The submissions made by the contesting Union cannot, therefore, be accepted.

5.33 The next items in Annexure III are (g) interest on long-term loans, Rs. 210.18 lakhs, (h) interest on loan capital Rs. 560.07 lakhs, and (i) other interest Rs. 2.08 lakhs, totalling Rs. 770.33 lakhs. According to the Guild, the Corporation has various schemes or projects of capital nature, for example, upper deck modification, aircraft construction, construction of hangers, construction of buildings, ground support equipment, etc. running into crores of rupees. These projects are being financed by loans either from the Government or other agencies. Hence the interest accrued on these loans till the projects go on stream should be capitalised and not charged to profit and loss account or treated as revenue expenditure.

5.34 It is the case of Air-India that all airlines have to obtain long-term loans from various institutions to take care of its working capital as well as long-term capital needs. Interest payable on such loans is charged by the joint sector in India as well as around the world, to profit and loss account. In lieu with this industrial practice, these amounts are charged to profit and loss account by Air-India consistently over last many years. It is further pointed out that the interest which is payable for acquisition of aircraft till such time as the aircrafts are not put into commercial operations, is capitalised and is not debited to profit and loss account. It is only after the aircrafts are put in operation that interest is charged to profit and loss account. Apart from the practice followed over the years, it is also said that the auditors have not objected to it and the income-tax authorities have accepted the same.

5.35 As regards interest on loan capital amounting to Rs. 507.07 lakhs, item (h) of Annexure III it is said that Air-India has received capital from the Government of India in two categories; 50 per cent of the capital paid is called 'capital', while the other 50 per cent is called 'loan capital'. Both bear interest at different rates. Interest on loan capital is payable to Government of India whether or not Air-India makes profit. In other words, although called as loan capital, it is in the nature of debenture capital from the Government of India. Since Air-India has no option but to pay interest on such capital this is charged to profit and loss account. The interest is paid over to the Government of India every year and there is no question of capitalising the same. It is to be charged as revenue expenditure. This position is accepted by the Government and commercial auditors as well as by taxation authorities.

5.36 As regards other interest of Rs. 0.08 lakh, item (i) of Annexure III, the same arguments as on item (h) are levelled.

5.37 By way of additional clarification at ex. 18 accompanied with an affidavit, it is said that the interest of Rs. 210.18 lakhs comprise interest of Rs. 75.10 lakhs on the purchase of ancillaries and of Rs. 135.08 lakhs on loan for upper deck modification. My attention is also invited to p. 23 of the audited accounts where the outstanding term loan out of 5 billion US dollars from State Bank of India

is shown as Rs. 46287700 and the outstanding loan from the same bank for upper deck modification is shown as Rs. 76893127. It is clarified in exh. 18 that the term loan was not taken for financing any specific capital asset. The upper deck modification was complete in 1980-81 and as such the question of capitalising the interest thereon in the year 1981-82 does not arise. As regards interest on loan capital, Rs. 560.07 lakhs there is Annexure 'B' to exh. 18 showing the correlation of the interest paid with the loan received from the Government of India giving the figures of the loan and the rate of interest as well as the amount due on interest. So far as the other interest of Rs. 0.08 lakh under item (i) is concerned, it is clarified that this interest was paid in respect of the furniture purchased under hire purchase agreement.

5.38 Looking to these explanations and the nature of expenses it has to be concluded that they were rightly taken as revenue expenditure and also for the year with which we are concerned. Consequently the claim to include these items under the provision of adding back cannot be accepted.

5.39 The chart shows item (j) with the heading 'Possible capital expenditure charged to profit and loss account under concerned heads on account of repairs to buildings, plant, machinery, etc.'. No amount is mentioned. A query is made whether the accounts contain any such amount and if so, it is said, it should be added back. In this connection reference is made by the Guild to items 2(f)(g)(h), 3(i) 5(g), 6A(h) which are items in the profit and loss account under the heading 'Outside repairs and services and other expenses'. In exh. 14 it is clarified that no expenditure has been charged to the profit and loss account on account of repairs to buildings, plant, machinery, etc. Since no such expenditure has been debited, no amount could be stated against it. On discussion a point was raised about the expenses on the Engineering Department regarding which it is said in exh. 18 that the miscellaneous expenses of the Corporation for the year 1981-82 were Rs. 1152 lakhs including Rs. 379 lakhs on the engineering department. The details are as per p. 47 of the annual accounts with explanatory notes, exh. E-1, and it is reiterated that these miscellaneous expenses did not include any item of capital nature. In view of this affirmation and the clarification already noticed it is difficult to say that the Guild's point for allowing any amount under adding back provision can be accepted.

5.40 Consequently, although the Guild had suggested under Annexure III to add back a sum of Rs. 1672.87 lakhs and some amount, if any, under item (j), nothing can be so added back.

5.41 Then we come to item 3(e) of the second schedule 'Losses on expenditure relating to any business situated outside India'. The Management has not shown any amount against this heading, whereas the contesting Unions have shown a figure of Rs. 1.41 lakhs. The Guild is giving reference to p. 53 of the annual accounts, exh. E-1, Under the item 'Adjustments relating to previous years', the figure of Rs. 1.41 lakhs appears against the entry 'Loss suffered on account of tickets stolen and returned during the year 1980-81'. The Guild says that this is a loss suffered on stolen tickets and, therefore, it should be added back to the net profit. According to the Corporation, it is an international operators and the profits brought into the books are as a result of a world wide operation. The loss suffered by an airline by use of stolen tickets has to be charged to the profit and loss account. That looks more reasonable considering the expense of the business and the trivial nature of the item. Air-India also relies upon the fact that this has been allowed by taxation authorities. Again it cannot be said that the loss is covered by item 3(e) of second schedule which apparently is for different purpose. It is doubtful if it can be said to be connected with the business situated outside India. It may well be connected with the business situated in India. I am, therefore, allowing the contention of the Management and do not propose to add this amount back of the profits.

5.42 The net result of the discussion of the items sought to be included under item 3 of the second schedule to the Payment of Bonus Act for adding back is that only the amount of Rs. 28.11 lakhs which is shown by Air India and accepted by the contesting Unions being the provision

for approved gratuity fund, alone can be added back. The details as verified from p. 21 of the audited accounts, exh. 2, show that the provision was for Rs. 69.80 lakhs, Rs. 41.69 lakhs have been paid and, therefore, the net balance is Rs. 28.11 lakhs. The contentions of the contesting Unions to add back any other amount fail and as such the total under item 3 of the second schedule stands at Rs. 4646.21 lakhs and nothing more.

5.43 A glance at the comparative chart would show that under item 6 of the second schedule and sub-item (c) a sum of Rs. 32.29 lahs is shown and the same is accepted by the Guild also. It consists of obsolescence written off Rs. 5.66 lakhs as at p. 18 of exh. E-2, bad debts written off Rs. 16.01 lakhs as at p. 19 of exh. E-2, and self-insurance Rs. 10.62 lakhs as at p. 21 of Exh. E-2, together making as amount of Rs. 32.29 lakhs. There is a further amount to be deducted under the heading 'Loss due to difference in exchange' amounting to Rs. 195.38 lakhs as shown at p. 21 of exh. E-2. The same is also not objected to and as such the items under deduction stand as they are.

6.44 With the above discussion it follows that the gross profits will work out, as given by Air-India, in the sum of Rs. 4418.54 lakhs and nothing more than that although a lot more is shown in the charts given by the contesting Unions.

## SECTION—6

### Depreciation and other Prior Charges

6.1 Section 6A of the Payment of Bonus Act lists out the sums to be deducted from the gross profits as prior charges. Sub-section (1) allows the deduction by way of depreciation which is admissible in accordance with the provisions of sub-sec. (1) of S. 32 of the Income-tax Act. The Management has claimed a sum of Rs. 5013.71 lakhs towards depreciation. In the chart prepared by the Guild this amount was accepted, but by exh. 15 a clarification is made that the chart was prepared on the basis of the material given by the Management and the depreciation given there should not be viewed as an admitted amount. It was obvious from the beginning that depreciation was a hotly contested item and hence it is impossible to hold that it is an admitted amount. The item is so big that any fluctuation in it is likely to make substantial difference in arriving at the available surplus and the allocable surplus. The Air- Corporation's Employees' Union has taken the figure of depreciation as Rs. 2914.27 lakhs, which is arrived at on a straight line basis and which is embodied in the profit and loss account. But the Payment of Bonus Act contemplates its adding back as is clear from item 2(b) of the second schedule. The same, therefore, cannot be depreciation under S. 6A. That section is very clear in saying that the depreciation amount to be deducted is the amount by way of depreciation admissible in accordance with S. 32(i) of the Income-tax Act. Our efforts would be to decide what that figure is.

6.2 At the outside it may be noted that the presumption under S. 23 of the Payment of Bonus Act applies to the audited accounts. The figure of depreciation calculated under the Income-tax Act nowhere appears in those accounts and, therefore, so far as the figure of Rs. 5013.71 lakhs is concerned, no presumption can be invoked. Correctness or accuracy of it has to be ascertained by other means.

6.3 Decision reported in 1969 (1) LLJ 785—Metal Box Co. India Ltd. and their Workmen, considers this aspect. At p. 791 the Supreme Court has observed as follows :—

"Since the Company claimed the deduction of depreciation, it stands to reason that the burden of proof that the depreciation claimed by it was the correct amount in accordance with the Income-tax Act, was on the company and that burden the company must discharge, once its figures were challenged. But it was contended that once the company produced its auditors' certificate, that should be sufficient and must be accepted and that the Tribunal should not insist either on the auditors providing their certificate or on the company proving depreciation of each and every item of depreciable asset. Such an enquiry before the Tribunal, it was argued, would be a harassing prolonged enquiry not con-



templated in industrial adjudication. Under S. 23 of the Act the presumption of accuracy is allowed only to the balance sheet and the profit and loss account of the companies. No such presumption is provided for by the Act to auditors' certificate." It is further stated in the same case at p. 792 as follows—

"Mere production of auditor's certificate especially when it is not admitted by labour, not by the auditor but by the employee of the company who admitted not to have been concerned with its preparation or the calculations on which it was based, would not be conclusive. We do not think that in such a case the Tribunal should insist upon proof of depreciation of each and every item of the assets. It should, however, insist on some reasonable proof of the correctness of the figure of depreciation claimed by the employer either by examining the auditor who calculated and certified it or by some other proper proof."

It would therefore, be seen that a mere certifying done regarding depreciation is not acceptable and that there should be sufficient satisfactory belief created by the material on record that the amount claimed as depreciation is the correct amount. It is worth noticing that the Supreme Court does not speak of oral examination alone, but also contemplates some other proof without conceiving proof of each and every item of depreciation.

6.4 Next we come to the decision reported in 1971 (2) LLJ 581—The Indian Link Chain Manufacturers Ltd. and their Workmen. In relation to the depreciation the Supreme Court has observed as follows at p. 592—

"The only dispute is whether the Appellant has placed material before the Tribunal from which it could make the computation as required under the Income-tax Act. In our view the employer has been claiming from the very beginning depreciation and development rebate reserve under the Income-tax Act and had produced a statement signed by the company's officials in which these figures were shown as per the income-tax assessment for each of the years specified therein. Before the Conciliation Officer a statement was filed in which depreciation as per Income-tax Act was claimed as Rs. 1.80 lakhs. In the Statement of Claim also this amount was claimed. Apart from these avowments and statements as per income-tax assessment, statement 'A', Ex. C-5, was filed by the Company on 2-9-1966. Similarly another Statement of Profit and Loss Account as per annual accounts of the Company, Statement 'B', Ex. C16, was filed on the same date. In the former document C-5, according to item 2 depreciation allowed by the Income-tax Officer for 1964 was shown as Rs. 1,81,054, while according to C-6, depreciation as per annual accounts of the Company, was shown as Rs. 80,990. It may be mentioned that there was no challenge to these figures as such. Nor did the Respondents dispute these amounts were got as per the assessment orders. The Tribunal had accepted the statement in C-6, but ignored C-5 even though both the statements were prepared by the Company in exactly similar circumstances, one from the assessment orders and the other from the balance-sheet. We find no justification whatsoever in the reduction of the claim by the Company. The claim of the Company for a deduction on account of depreciation and development rebate of Rs. 1,81,054 and Rs. 5822 instead of Rs. 80,990 and Rs. 8,970 is therefore accepted."

6.5 The Supreme Court decision would thus illustrate that there should be cogent material before accepting the figures given by the Management as depreciation.

6.6 1976 (1) UJ 463—Workmen of National and Grindlays' Bank Ltd. and The National and Grindlays' Bank Ltd. At p. 473 there are observations as follows—

"On a plain natural reading of the language of Sec. 6 cl (a) what is deductible under that clause is the depreciation admissible in accordance with the provisions of sub-sec. (1) of S. 32 of the Income-tax Act;

not depreciation allowed by the Income-tax Officer in making assessment on the employer. It is the Industrial Tribunal which has to find out itself what is the amount of depreciation admissible under sub-sec. (1) of S. 32 and it cannot abdicate its duty and surrender its judgment to what is done by the Income-tax Officer while making assessment under the Income-tax Act."

(Underlines introduced).

Further it is said—

"It is the Industrial Tribunal which must in the exercise of its quasi-judicial duty calculate the amount of depreciation by adopting method set out in sub-sec. (1) of S. 32."

It is further observed that—

"The possibility cannot be ruled out that the determination made by the Income-tax Officer may be wrong and he might have made a bona fide mistake in arriving at the figure of depreciation."

Consequently, the certificate issued by the Income tax Officer was held not admissible. However, in that particular case such specific objection was not raised and no opportunity was given to the Management to produce appropriate evidence and hence the Supreme Court did not interfere with the decisions of the Tribunal on the amount of depreciation allowed. It may also be noted that the Supreme Court calls this a quasi-judicial duty and does not view it as a prolonged judicial inquiry necessarily having oral evidence.

6.6 A resume of these cases would show that the depreciation to be allowed as prior charge is the depreciation admissible under the income-tax Act the determination of which is an independent function. The responsibility to determine that figure is on the Tribunal and there should be enough good evidence in arriving at it. At the same time it cannot be forgotten that if the Tribunal or the Arbitrator insists upon full-proof evidence on each and every item the limits of the inquiry would be far-stretched and it cannot have the proportion contemplated in the inquiry of this type. I have proceeded in the matter keeping these principles in view. Depreciation is shown in the audited accounts of the year 1981-82, Exh. E-2 as well as the audited annual accounts of previous years, exhs. E-3, E-4, E-5. There are figures of additions to the depreciated value of a particular year as carried forward from the previous year as well as the deduction in those figures and the final depreciation as per the percentage allowed has been worked out on the straight line basis which is stated to be roughly at 6 per cent per annum. For income-tax purposes the rate of admissible depreciation is 30 per cent for air frames, 40 per cent for aero engines and for other assets it varies between 2.5 per cent and 30 per cent. Those other assets are innumerable. In the process of scrutinising the figure of Rs. 5013.71 lakhs for depreciation initially I had asked the Management to file a statement which is at annexure II to exh. 14. It is a year-wise statement for four years 1978-79 to 1981-82. For ready reference that statement is reproduced in this award as Annexure 2. It gives the written down value of the assets at the beginning of the year, shows the addition to it, shows also the deduction from it and the amount on which depreciation is claimed, that is to say, the result after addition and deductions. Further column shows the depreciation admissible under the Income-tax Act and the next column is worked after making allowance for that depreciation giving the written down value for the next year. Initially it may be noticed that depreciation under the column for the year 1981-82 is Rs. 5013.71 lakhs. The same stands at Rs. 2831.93 lakhs under the column for the year 1978-79. Now this depreciation of Rs. 2831.93 lakhs is stated to have been accepted by the income-tax authorities and since it is for the year 1978-79, I think, it would afford a good start for verifying further entries. I have gone into the further entries as much in detail as possible. For accepting this figure of Rs. 2831.93 lakhs there are statements on solemn affirmation, exhs. 8 and 26, that this was so accepted by the Income-tax Officer, Companies Circle (IV), Bombay, by his Order dated 25th September, 1982. A copy of the assessment order is also produced at Annexure II to the affidavit at exh. 26. Going ahead, therefore, with the written down value for the close of that year, viz. Rs. 3813.13 lakhs which automatically is the written down value at the beginning of the next

financial year 1979-80, the figures are noted showing additions, deductions, the admissible depreciation under the Income-tax Act, the written down value at the close of the year which comes to Rs. 15387.05 lakhs. This also happens to be the WDV at the beginning of the next financial year 1980-81. In that manner proceeding further we get W.D.V. at the start of the year 1981-82 at Rs. 15784.04 lakhs. It is connected with the chart showing depreciation for 1981-82 at Rs. 5013.71 lakhs. Thus, for the four years starting with the affirmed statements supported by documents, that the figure of Rs. 2813.93 lakhs was accepted as depreciation under the Income-tax Act, there is connection to show that Rs. 5013.71 lakhs could be the depreciation admissible for the year 1981-82.

6.7 I, however, did not wait with this annexure or this chart alone. Since the figures shown at the beginning of a financial year are for the total assets including different assets with varying percentage of admissible deduction, to the extent deemed appropriate I have probed in to secure details showing the amounts on which 30 per cent could be the depreciation, the amounts on which 40 per cent could be the depreciation and the amounts on which other lower depreciation is estimated. Such charts for each of the four years are filed at annexure 'C' to exh. 18 which again are affirmed on oath. For ready reference annexure 'C' is reproduced in this award as annexure 3. As in annexure II to exh. 14, the starting figure of W.D.V. at the beginning of the financial year 1978-79 is shown at Rs. 6546.60 lakhs. That is the total of the assets which comes under the last column of Annexure 'C' ext. 18. Its break-up as Rs. 2993.27 lakhs for air-frames, Rs. 985.07 lakhs for aero engines and Rs. 2568.26 lakhs for other assets, is shown in these different columns. Then under each column, air-frames, aero engines, etc. addition to the value is shown, in the next horizontal column deductions are shown, then comes the next block for claiming depreciation. Thereafter comes the rate of depreciation and then follows horizontally the amounts admissible with the last horizontal line showing the written down value at the close of the year, its total tallying with the written down value as in Annexure II of exh. 14, viz. Rs. 8313.18 lakhs.

6.8 Here again I have tallied the figures with the audited accounts of the year 1978-79 (exh. E-3). A glance at p. 16 where schedule of Gross blocks and depreciation is given, shows that the amount of additions of Rs. 2849.10 lakhs to air frames and of Rs. 717.43 lakhs to aero engines tally with the figures given in Annexure 'C' of exh. 14. The final figure of additions in exh. 3 is in the sum of Rs. 474305619. This can also be said to be tallying with Rs. 4738.80 lakhs mentioned in Annexure 'C' to exh. 18 when we deduct from the same the depreciation of land freehold, shown in exh. E3 in the sum of Rs. 4 lakhs which is not considered here.

6.9 As far as the deductions are concerned, it may be stated here only in general that the figures in the audited accounts for the years 1978-79, 1979-80 and 1980-81 (exh. 3, 4 and 5) tally in respect of air frames. Those figures of deductions do not tally in relation to aero engines, power plant and OEC units. This has been explained in exh. 26 by saying that the two figures match only in those cases where the deductions are on account of difference in exchange or rectification entries. It is further said that the amounts of deductions on account of sales, etc. of assets as per the audited accounts and as per the income-tax record do not match because in the audited accounts, such deductions are shown at the original costs of the assets sold, etc., whereas in the Income-tax records such deductions are taken and shown giving their written down value (i.e. after charging depreciation at the admissible income-tax depreciation rate on the basis of diminishing value method). Annexure I, II, III to exh. 26 explaining these calculations are attached to this award for ready reference as Annexure 4.

6.10 So far as the deductions for the year 1978-79 are concerned, against the item 'air frames' the figure of Rs. 94.12 lakhs mentioned in Annexure 'C' to exh. 18 tallies with Annexure I of exh. 26. At p. 16 of the audited accounts, exh. E-3, so far as the deductions on aero engines, power plant etc. are concerned, the figure shown is Rs. 13871518, whereas in Annexure 'C' to exh. 18 that figure is Rs. 42.44

lakhs. This is made up of two figures as seen in annexure I p. 1 of exh. 26, viz., Rs. 3599615 which is common to the two columns, (1) the audited accounts, and (2) deductions under the income-tax Act, or that annexure. This is because that depreciation is due to difference in exchange and rectification entries. The other figure is of Rs. 10271903 shown as cost in column No. 1, whereas under the income-tax Act, the figure added to Rs. 3599615 is of Rs. 644633 (WDV). This is further clarified at p. 2 of that annexure by showing from year to year the costs, also the additions to these costs added to original costs and the deductions resulting on that item having been deducted the total comes to Rs. 10271903. This is the figure noted in the first column at p. 1 of annexure I. As far as the WDV deduction is concerned, that is worked out at 40 per cent in the further columns year by year showing that the written down value (WDV) of the items for that year comes to Rs. 644633 and that is the figure mentioned in column 2 at p. 1 of annexure I of exh. 26.

6.11 In this manner the figure of Rs. 13871518 at p. 16 of exh. E-3 under deduction gets fully explained. Consequently we are in a position to appreciate further calculations of percentage depreciation in Annexure 'C' and thus arrive at the amount of Rs. 8313.13 lakhs as the W.D.V. of the entire assets carried forward for the year 1979-80.

6.12 In similar manner, if we go to the year 1979-80, we first check up this figure of Rs. 8312.32 with annexure II of exh. 14. Thereafter in annexure 'C' to exh. 18 we look up to the break-up given Rs. 4023.78 lakhs air frames, Rs. 1038.04 lakhs for aero engines and Rs. 3250.50 lakhs for other assets, totalling Rs. 8312.32 lakhs. Thereafter we look to the figures of additions to air frames in the sum of Rs. 9170.70 lakhs and Rs. 3283.19 lakhs to aero engines. In the audited accounts for the year 1979-80, exh. E. 4 p. 16 these figures of addition tally. The final figure of total addition of Rs. 13323.91 lakhs given in annexure 'C', exh. 18, tallies with the final figure of additions Rs. 1332687378 given at p. 16, exh. 4, when we deduct therefrom the sum of Rs. 3.08 lakhs for land freehold which is not considered.

6.13 So far as the deductions for the year 1979-80 are concerned, against the item 'air frames', the figure of Rs. 74.15 lakhs mentioned in annexure 'C' to exh. 18 tallies with annexure II of exh. 26. At p. 16 of the audited accounts Ex. E-4, so far as the deductions on aero engines, power plant, etc. are concerned, the figure shown is Rs. 15251446, whereas in annexure 'C' to exh. 18 that figure is Rs. 21.51 lakhs. This is made up of two figures as seen in annexure II, p. 1 exh. 26, viz. 1873894 which is common to the two columns, (1) audited accounts, and (2) deductions under the Income-tax Act. This is because that is due to difference in exchange and rectification entries. The other figure is of Rs. 13377552 shown as cost in column No. 1, whereas under the Income-tax Act the figure added to Rs. 1873894 is of Rs. 276886 (WDV). This is explained at p. 2 of annexure II, exh. 26 by showing from year to year the costs, also the additions to these costs added to original costs and the deductions resulting that item having been deducted the total comes to Rs. 13377551. This is almost the figure noted in the first column at p. 1 of annexure II. As far as the WDV deduction is concerned, that is worked out of 40 per cent in the further columns year by year showing that the written down value (WDV) of the items for that year comes to Rs. 276886 and that is the figure mentioned in column 2 at p. 1 of annexure II, exh. 26.

6.14 In this manner the figure of Rs. 15251446 at p. 16 of exh. E-4 under the column 'deduction', gets fully explained. Percentage depreciation is further clarified in annexure 'C' of exh. 18 for the year 1979-80 and this figure of W.D.V. carried forward for the next year comes to Rs. 15387.05 lakhs on the entire assets.

6.15 Then we pass on to the year 1980-81. First we check up the figure as given in Annexure II, exh. 14 being the sum of Rs. 15387.05 lakhs which is the written down value at the beginning of the year. With this we go to Annexure 'C' to exh. 18, year 1980-81, verify the same and look up to the break-up in terms of air frames Rs. 9184.23 lakhs aero engines Rs. 2579.78 lakhs and other assets



Rs. 3623.04 lakhs. The figures of additions to air frames Rs. 3849.57 lakhs and aero engines Rs. 1312.80 lakhs are checked up with the audited accounts for the year 1980-81, ex. E-5 p. 16 schedule for Gross block and depreciation. The figures tally and the grand total Rs. 6475.41 lakhs deducting therefrom the depreciation of land freehold Rs. 0.66 lakh also tallies with the total given here, viz. Rs. 647.09 lakhs. It thus gives a continuing link.

6.16 So far as the deductions for the year 1980-81 are concerned, against the item 'air frames' the figure of Rs. 2.14 lakhs mentioned in annexure 'C' to exh. 18 for 1980-81 tallies with annexure III of exh. 26. At p. 16 of the audited accounts, exh. E-5, so far as the deductions on aero engines, power plant, etc. are concerned, the figure shown is Rs. 2729145, whereas in annexure 'C' to exh. 18, year 1980-81, that figure is nil. This figure as Rs. 2729145 is shown as cost in column No. 1 of Annexure III, exh. 26, whereas under the column 'Income-tax Act' the figure shown is Rs. 224 lakhs (WDV). This is explained at pp. 2 and 3 of annexure III, exh. 26 by showing from year to year the cost there being no additions to these costs or the deductions resulting on that time, the total coming to Rs. 1296586 on power plant No. 5227 and Rs. 1432559 on power plant No. 5231 together making 2729145. This is the figure noted in the first column at p. 1 of annexure III of exh. 26. As far as the WDV deduction is concerned, that is worked out at 40 per cent in the further columns year by year showing that the written down value (WDV) of both the plants for that year comes to Rs. 79 plus Rs. 145 Rs. 224 lakhs and that is the figure mentioned in column 2 at p. 1 of annexure III to exh. 26.

6.17 In this manner deduction shown at p. 16 of exh. E-5 in the sum of Rs. 2729145 gets fully explained. Percentage depreciation is further shown at annexure 'C', exh. 18, year 1980-81 to reach the figure of Rs. 15784.04 lakhs as the closing figure of W.D.V. of the entire assets.

6.18 Then we go annexure II of exh. 14 for the year 1981-82. The starting figure of written down value (WDV) at the beginning of the year is Rs. 15784.04 lakhs and the closing figure is Rs. 13872.84 lakhs. Those tally with the figures in annexure 'C', exh. 18, year 1981-82. The break-up given is Rs. 9122.16 lakhs under air frames, Rs. 2335.55 lakhs under aero engines and Rs. 4326.33 lakhs under other assets. There is an addition of Rs. 1787.35 lakhs which tallies with the additions shown against the item 'air frames' in exh. E-2, the audited accounts under the schedule. Gross blocks and depreciation at p. 16. Addition for aero engines is Rs. 549.38 lakhs which tallies with the figure at p. 16 of exh. 2. As far as the financial year 1981-82 is concerned, there are no deduction on air frames and aero engines during that year and hence nothing is found mentioned against both such items at p. 16 of the audited accounts (exh. E-2) or in annexure 'C' to exh. 18, year 1981-82.

6.19 The figures of other assets are varying and no attempt throughout is made to get exact information as it would have involved immeasurable and disproportionate labour. But the continuity is maintained and that inspires confidence in the method of working. Thus, the figure of depreciation claimed in the sum of Rs. 5013.71 lakhs under the Income-tax Act s. 32(1) looks correct. In my opinion, there is inherent cogency. At any rate, all these charts were made available to the contesting Unions and no material has been produced to show as to why they could not be relied upon. This figure of depreciation in the sum of Rs. 5013.71 lakhs has been affirmed by two affidavits, exh. 8 and 9 a certificate of the chartered accountants is produced showing that in the income-tax return for the relevant year, that amount is claimed as admissible depreciation. In the circumstance, I feel that the figure of Rs. 5013.71 lakhs for depreciation under sub-sec. (1) of S. 31 of the Income-tax Act, 1961 for the year 1981-82 is proved and ought to be accepted and that is so done by me.

6.20 As far as other prior charges are concerned, the chart given by Air-India shows a sum of Rs. 490.35 lakhs as the return at 8.5 per cent on equity capital of Rs. 5768 lakhs. This amount is available at P. 20 of the audited accounts, exh. E-2. The figure is also bodily accepted by the contesting Unions and is seen in the chart. Ex. II to the pleadings, exh. 4. The next admitted item is of Rs. 58.69

lakhs towards investment allowance as per the Income-tax Act. Since it is not disputed, we need not enter into any discussion.

6.21 What is disputed is the figure of Rs. 708.27 lakhs given by the Management as 6 per cent interest on the opening balance of reserves. There is no dispute that the law allows 6 per cent on the reserves. The Management has given 9 items (a) to (i) as reserves totalling Rs. 11804.77 lakhs the 6 per cent of which works out to Rs. 708.27 lakhs. Of these only three items are admitted by the contesting Unions, that is, capital reserve in the sum of Rs. 2050.16 lakhs, p. 20 of the audited accounts (exh. E-2), development reserve in the sum of Rs. 1099.22 lakhs, p. 21 of the audited accounts (exh. E-2) and investment allowance reserve of Rs. 4552.46 lakhs, p. 21 of the audited accounts (exh. E-2). The total of it comes to Rs. 7701.84 lakhs and the 6 per cent of it works out to Rs. 462.11 lakhs. The Guild and the other Unions have only put down these figures under the heading 'Prior charges for the reserves'. In other words, insurance reserve of Rs. 500.00 lakhs, p. 21 of the audited accounts (exh. E-2), Rs. 458.20 lakhs for staff gratuity reserve seen on the same page, Rs. 2233.68 lakhs obsolescence reserve seen at p. 18 of the audited accounts (exh. E-2), bad debts reserve Rs. 398.22 lakhs seen at p. 19 of the audited accounts (exh. E-2) and the pension scheme reserve Rs. 512.83 lakhs seen at p. 21 of the audited accounts (exh. E-2), are not taken into account. That sum works out to Rs. 4102.93 lakhs and 6 per cent of it comes to Rs. 246.17 lakhs. This is thus the disputed figure.

6.22 It is the case of Air-India that these reserves ought to be allowed. They show surprise as to under what provision the Guild objects to the calculation of return on these reserves. It is said that these items have been accepted as reserves by commercial examiners and Government audit and, therefore, they ought to be accepted for the calculations with which we are concerned. As regards individual item of insurance reserve it is said that the Corporation maintains a self-insurance reserve of Rs. 500.00 lakhs to cover loss arising from several activities in respect of several assets which are not insured. The said figure of Rs. 500.00 lakhs is consistently maintained and it is thus clearly a reserve.

6.23 In respect of obsolescence reserve it is said that the Corporation acquires a huge stock of spares of each aircraft and engine purchased. Such spares have a technical life after which they become obsolete. Each year certain amounts are therefore set apart for obsolescence reserve which are worked out on the basis of the formula given by the Boeing Company. Even so, it is said that spares are actually written off to obsolescence reserve only when they are actually lost or destroyed or become obsolete. Obsolescence reserve represents the cumulative total of the amounts appropriated over the years. The written off amounts are accounted for from this reserve.

6.24 As far as the gratuity reserve is concerned, it is said that the Corporation charges to its profit and loss account an amount every year in respect of staff gratuity and the actual payments of gratuity are made from out of it. The staff gratuity reserve is the balance in the staff gratuity reserve so created and it represents the accumulated balance.

6.25 As regards bad debts reserve, it is said that the Corporation estimates an amount of bad/doubtful debts based on the estimates received from various stations. The estimated amount is credited to the bad debts reserve account. Debits, however, are not allowed to be actually written off unless the irrecoverability is fully established. When the debts are actually written off, they are debited to the bad debts reserve account. The balance is the balance remaining in the reserve.

6.26 Regarding the pension reserve, we have already discussed the situation regarding the pension scheme which is sought to be implemented and which is still under consideration. The amount is already credited and it seems, it ought to continue for some time as reserve.

6.27 Weighing the merits of the purpose for which the reserves are created, no exception need be taken at least to bad debts reserve, staff gratuity reserve and the insurance

reserve. So far as the obsolescence reserve is concerned, it also rests on the practice followed by the Corporation. This practice has been recognised by the auditors. Regarding the pension reserve also, no exception need be taken. In these circumstances, I am inclined to allow all the items under the reserves which are disputed.

6.28 It has been pointed out by the Corporation that for the purposes of computing gross profit under the Payment of Bonus Act, the amounts charged to the profit and loss account under the headings, 'obsolescence reserve', 'staff gratuity reserve', and 'bad debts reserve' are added back to the profits and only the amount actually incurred during the year on the above three accounts represented by the debits to the three above accounts are claimed as deductions. In case these items are treated as provisions for liabilities, then they cannot be added back under item 2(e) of the second schedule to the Payment of Bonus Act and, therefore, there would have to be a re-arrangement. In the view however I have taken, this question does not arise.

6.29 In the charts given by the Corporation and by the contesting Unions, the two figures for adjustments under S. 5 of the Payment of Bonus Act appear differently. According to the Management, that figure works out to Rs. 47.72 lakhs. According to the contesting Unions, it is Rs. 44.50 lakhs. This difference, however, is due to the Management taking the bonus paid of Rs. 73.94 lakhs for the deduction from gross profits of Rs. 661.10 lakhs, whereas according to the Guild and the other contesting Unions, for bonus a sum of Rs. 75.26 lakhs is deducted from the gross profits of Rs. 661.10 lakhs so that there results a shortage in the gross profits after payment of bonus, in the calculations made by the Guild and when the difference in taxes is to be taken out, the difference ultimately works out to Rs. 0.78 lakh. As discussed earlier, the bonus figure of Rs. 75.26 lakhs is wrong and, therefore, the calculations made by the Corporation are correct.

6.30 The sum total of the above discussion, therefore, would be that even for the prior charges the amounts shown by the Management would be the correct amounts so that against the item 'available surplus'/'net deficit', the figure of net deficit of Rs. 1808.76 lakhs given by the Management is the correct and acceptable figure and the other figure showing tremendous profits cannot be accepted. The contesting Unions have failed to show that the Corporation has any net profits as available surplus.

## SECTION 7

### Productivity-Linked Bonus

7.1 Written statements filed by the Air Corporation's Employees' Union at exhs. 2 and 10 adopted by the Indian Aircraft Technicians' Association by exhs. 3 and 11, would show that they are claiming bonus for the year 1982-83 linked with productivity. When negotiations before this arbitration opened with the Conciliation Officer, it appears that the Management had submitted two papers; one relating to the productivity incentive bonus for the year 1982-83 as well as for 1983-84 (projected) and another relating to the formula on calculation of productivity. It does appear that the Management refused to consider the claim of granting bonus for the year 1981-82 on the productivity linked bonus formula which was applicable till the end of March, 1981. It is, however, the case of the Air Corporation's Employees' Union and Indian Aircraft Technicians' Association that the present bonus for the year 1981-82 has also to be determined on the basis of the growth in productivity. It is urged that there is all-round improvement in efficiency in productivity, in maintaining departure times, in giving customer service and doing the work of overhauling engines, screening of passengers, looking to documents, etc. They say that the financial position of the Corporation is extremely satisfactory. For this purpose they rely upon the figures of operating revenue as Rs. 608.36 crores, operating expenses Rs. 573.83 crores and therefore operating profits Rs. 34.53 crores. In annexure 'B' (exh. 10), they have further quoted the figures of revenue ton kilometre per employee (RTKM) for the year 1976-77 to 1981-82 rising from 60427 in 1976-77 to 70456 revenue ton kilometre (RTKM) per employee in 1981-82 and the moving average also increasing from 44676 to 59139. It has been pointed out that for 1978-79 20 per cent bonus was paid because of the continued progress in growth.

7.2 It is further pointed out that since 1972-73 the available ton kilometre per employee has gone up from 86000 to 134700 in 1981-82. A grievance is made that this increase in productivity is not reflected in the payment of bonus at 12.25 per cent. In relation to the RTKM per employee it is said that the progress amounts to 21.6 per cent growth which is the highest during the last 10 years.

7.3 It would thus be seen that the entire contention rests on the figures obtainable for increased production and increased growth as well as the increased efficiency as could be detected from the RTKM per employee. It is worth noticing that the contesting Unions have not been able to show that any settlement existed between the Management and the Unions to grant bonus for the year 1981-82 on that basis.

7.4 In this connection if we look to S. 31A of the Payment of Bonus Act, to the extent relevant it provides that notwithstanding anything contained in the Payment of Bonus Act where employees enter into an agreement or settlement with their employer after the commencement of the Payment of Bonus Act, for payment of an annual bonus linked with production or productivity in lieu of bonus based on profits payable under the Payment of Bonus Act, then such employees shall be entitled to receive bonus due to them under such agreement or settlement as the case may be. The two provisos of the section show that even under such an agreement or settlement the bonus could not be less than the minimum bonus of 8.33 per cent and even under such an agreement or settlement it could not be in excess of 20 per cent, the maximum payable under the Act. What is important to be noticed however is that the statutory provision contained in S. 31A rests upon a specific agreement between the two concerned parties. When no such agreement exists, question about giving productivity-linked bonus would not arise. Faced with this situation, the Air Corporation's Employees' Union and Indian Aircraft Technicians' Association are taking recourse to the statement in the operating part of the Reference which says that the bonus for the year 1981-82 is to be calculated keeping in view the system of accounting and the productivity results obtained during the year. It is a matter for consideration as to why exactly the words 'productivity results obtained during the year' are used in this Reference. Mr. Bhasin for the Management contended that is because although Air-India had met with loss, air-India agreed to pay bonus not at 8.33 per cent, the minimum under the Act, but at 12.25 per cent and this was in deference to the wishes of the negotiating opponents for linking bonus with productivity. It is true that in this Reference I have to find out if the employees are entitled to anything more than 12.25 per cent bonus, that is to say, although in normal course they would have been entitled to get 8.33 per cent bonus, there is an implied agreement that the bonus would be at 12.25 per cent and it is also worth noticing that understanding has been honoured. The specific question for consideration shall be whether the simple phrase 'productivity results obtained during the year' would take the place of an agreement covered by S. 31A of the Payment of Bonus Act. It would be stretching the phrase too far to make it mean a statutorily recognised bilateral agreement or settlement. If it is so assumed, it comes in conflict with the opening lines of that very paragraph which asks the arbitrator to find out whether the employees of Air-India are entitled to bonus under the Payment of Bonus Act, 1965, for the accounting year ended on 31st March, 1982. Such a phrase would have been unnecessary if what was in contemplation was Section 31A alone of the Payment of Bonus Act. All my calculations, therefore, must perforce be made under the Payment of Bonus Act following different sections. That is exactly why even the Air Corporation's Employees' Union (ACEU) subsequently while filing exh. 10 relied upon compilation in terms of a schedule different from the scheduled calculations given by the Management. It would be difficult to say that the phrase used in the operative paragraph speaking about the productivity results enunciates any firm agreement to grant bonus linked with productivity. It certainly does not speak about any changes made in the previous agreement and it is a foregone conclusion that the previous agreement has ended on 31st March, 1981. There are no words to indicate that while computing bonus for the year 1981-82 the same expired agreement is to be considered. Had it been so, there would have been a simple statement of calculating bonus under S. 31A and no question of either

generally speaking about the computation of bonus under the Payment of Bonus Act or about the provision to keep in view the system of accounting would have arisen. The word 'etc.' which is found introduced by ACEU in their settlement while making this reference after the phrase 'Productivity results obtained during the year', would also be of no significance. Consequently, I am unable to hold that the employees would be entitled to the bonus based on the productivity-linked bonus formula.

7.5 As is now clear, there appears to have been at least a vague understanding or a statement on behalf of the Management that when offer for payment of bonus at 12.25 per cent was made, it was in keeping in view the productivity results. I think the matter will have to rest at that. If the Air Corporation's Employees' Union (ACEU) and Indian Aircraft Technicians' Association (IATA) had expected some different results, the phraseology used is defective and I do not think I would be in a position to construe it to mean that I am only to count the productivity results and to grant the bonus. The submissions made on behalf of the ACEU and IATA almost amount to saying the same, more so when in express words in exh. 2 they say that this is not a dispute for bonus under available surplus formula, cannot be accepted. They themselves have shifted from that stand. No attempt in arguments was made to show how the result does come to 20 per cent and why it could not be less than that. Taking a cumulative view of the matter, the contentions of the two Unions in this regard fail miserably.

## SECTION 8

### Conclusions

8.1 A resume of the discussion that has been made in the foregoing sections of this award, makes it clear that the calculations given by the Management happen to be accepted by me as correct. There is no increase either in the gross profits or in the available surplus and, therefore, in the allocable surplus. As shown by the Corporation in their annexure for Bonus Computation cited (supra) after deducting prior charges, there is a gross deficit of Rs. 1808.76 lakhs. It, therefore, indicates that the employees are not entitled to anything more than the minimum bonus. As per annexure III to exh. 14 given by the Management, in order to get 12.25 per cent bonus the allocable surplus should be Rs. 415.24 lakhs out of which again Rs. 305.24 lakhs are required to be deducted by reason of the set-off. It is obligatory for the Management to maintain registers under rule 4 of the Payment of Bonus Rules 1975, although there may have been an agreement under S. 31A of the Payment of Bonus Act, Exh. 20A and 20B are the copies of such registers maintained by Air-India under the Payment of Bonus Rules, 1975. Nothing has been urged again; these registers. Calculations made therein would show that for 1981-82 had there been a surplus, then Rs. 305.24 lakhs would have to be deducted towards the set-off. It is only then that the surplus would come down to the required amount of Rs. 110 lakhs. In other words, in order to obtain 12.25 per cent bonus, the final figure should be of an amount neutralising the deficit of Rs. 1808.76 lakhs and an addition of Rs. 110 lakhs. That certainly could not be the result, in view of the discussion already made. The figures cannot be inflated to that extent. Consequently, it is impossible to say that an employee of Air-India is entitled to any bonus over and above 12.25 per cent for the year 1981-82.

8.2 It is a matter of observation and one which has been indicated by the Guild in their submissions, exh. 12, that non-entitlement for higher bonus is especially due to the figure of Rs. 5013.71 lakhs allowable as depreciation under the Income-tax Act. It is said by the Guild that the positive gross surplus of Rs. 3161.27 lakhs is reflected after deduction of all prior charges except depreciation. It is no doubt true that Air-India is an expanding concern and, therefore, it is required to purchase more and more sophisticated aircrafts. Such purchase appears necessary to meet fierce international competition in airline business. But the depreciation admissible under the Income-tax Act for air frames and aero engines ranges between 30 per cent to 40 per cent and due to the impact of that depreciation the figure of profits earned

gets considerably dwindled. Under the present set-up of granting Bonus to employees that deduction is perfectly legal. I do not think that as long as that set-up exists, any employee of Air-India or of a similar growing concern can make a grievance of it. Perhaps, the solution to it lies in the carrying on of bilateral negotiations between the Management and the employees with ultimate deep trust of employees in the Management and of the Management in the employees, the employer coming forward to give due recognition to the industry and labour honestly put in by the employees and to an agreement linking productivity with bonus. I feel I have to end this arbitration only with this note giving some hopes to the employees. On the specific question to be answered in the reference my finding is that the employees of Air-India are not entitled to bonuses for the year ended 31st March, 1982 at a rate higher than 12.25%. No question of giving additional quantum, therefore, survives.

Bombay;

August, 1983.

C. T. DIGHE, Arbitrator.

## ANNEXURE I

### ORDER

New Delhi, the 11th December, 1982

S.O. 4442—Whereas an industrial dispute exists between the employers in relation to the management of Air India, Bombay and their workmen represented by : (1) Air India Employees Guild, (2) Air Corporations Employees' Union and (3) Indian Aircraft Technicians' Association.

And whereas, the said employers and their workmen have by written agreements under sub-section (1) of Section 10A of the Industrial Disputes Act, 1947 (14 of 1947), agreed to refer the said dispute to arbitration and have forwarded to the Central Government a copy of the said arbitrations agreement;

Now therefore, in pursuance of sub-section (3) of section 10A of the said Act, the Central Government hereby publishes the said agreements which were received by it on the 26th November, 1982.

## AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1947)

### BETWEEN

Name of the Parties :

- Representing Employers :
1. Shri K.A. Sepat,  
Dy. Director-Personnel,  
Air-India,  
Air-India Building,  
Nariman Point,  
Bombay.
  2. Shri M.L. Choudhery,  
Adviser, Taxes and Treasury,  
Air-India, Air-India Building  
Nariman Point, Bombay.
  3. Shri George Clement,  
Industrial Relations Manager,  
Air-India,  
Air-India Building,  
Nariman Point,  
Bombay.
  4. Shri P.M. Thakur,  
Industrial Relations  
Manager,  
Air-India,  
Air-India Building,  
Nariman Point,  
Bombay.

## Representing employees :

1. Shri K.A. Khan,  
General Secretary,  
Air-India Employees'  
Guild, D'Mellow Bhawan,  
D'Mellow Road, Bombay.
2. Shri A.V. Patankar,  
Vice-President,  
Air-India Employees' Guild,  
D'Mellow Bhawan, ]  
D'Mellow Road,  
Bombay.
3. Shri M. Ghalib,  
Secretary,  
Air-India Employees' Guild,  
D'Mellow Bhawan,  
D'Mellow Road,  
Bombay.
4. Shri T.P. Singh,  
Secretary,  
Air-India Employees' Guild,  
D'Mellow Bhawan,  
D'Mellow Road,  
Bombay.

It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Justice C.T. Dighe, Backbay Reclamation, Bombay :

- (i) Specific matters in dispute : Whether the employees of Air-India are entitled to bonus under the Payment of Bonus Act, 1965 for the accounting year ended on 31st March, 1982 at a rate higher than 12.25 of their wages keeping in view the system of accounting and the productivity results obtained during the year ?

If so, what is the additional quantum, if any, of bonus payable to the employees concerned ?

- (ii) Details of the parties to the dispute including the name and address or the establishment or undertaking involved :

Air-India, a Corporation established under Section 3 of Air-Corporations Act, 1953 (27 of 1953) having its registered office at Air-India Building, Nariman Point, Bombay, and all its establishments in India,

And

All employees employed in all the establishments of Air-India in India, represented by Air-India Employees' Guild, Bombay.

- (iii) Total number of employees employed in the undertaking affected in India : 13,700

- (iv) Estimated number of employees affected or likely to be affected by the dispute : 7,000 approximately.

The Arbitrator shall make his award within a period of six months from the date of publication of this agreement in the

Official Gazette by the appropriate Government or within such further time as is extended by mutual agreement between us in writing. In case the award is not made within the period aforementioned, the reference to arbitration shall stand automatically cancelled and we shall be free to negotiate for fresh arbitration.

## Signatures of the Parties

## Representing Air-India :

Sd/- (K.A. SAPAT) Dy. Director-Personnel 8-11-82	Sd/- (M.L. CHOUDHURY) Adviser, Taxes and Treasury 8-11-82
Sd/- (GEORGE CLEMENT) Industrial Relations' Manager 8-11-82	Sd/- (P.M. THAKUR) Industrial Relations' Manager 8-11-82

## Representing, Air-India Employees' Guild :

Sd/- (K.A. KHAN) General Secretary 8-11-82	Sd/- (A.V. PATANKAR) Vice President 8-11-82
Sd/- (M. GHALIB) Secretary	Sd/- (T.P. SINGH) Secretary

## WITNESSES

(K.R.V.K. RAO) Personnel Officer, Air-India, Air India Building, Nariman Point, Bombay.	(M. BANDIOPADHYAY) 87/19, Bosepukur Road, CALCUTTA-700042
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## AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1977)  
Between

## Names of the Parties :

- Representing employers :
1. Mr. K.A. Sapat,  
Dy. Director-Personnel  
Air-India,  
Air-India Building,  
Nariman Point,  
Bombay.
  2. Mr. G. Clement,  
Industrial  
Relations' Manager,  
Air-India, Bombay.
  3. Mr. S.N. Puri,  
Dy. Personnel Manager,  
Air-India, New Delhi.

## Representing employees :

1. Mr. Uttam Singh,  
President,  
Air Corporations  
Employees' Union,  
New Delhi.
2. Mr. P.B. Nawaney,  
Vice President,  
Air Corporation  
Employees' Union,  
Bombay.
3. Mr. M. M. Ojha,  
General Secretary,  
Air Corporations  
Employees' Union,  
Calcutta.
4. Mr. L.K. Grompadhyay,  
Joint Secretary,  
Air Corporations  
Employees' Union,  
Bombay.

It is hereby agreed between the parties to refer the following industrial Dispute to the arbitration of Justice C.T. Dighe, Backbay Reclamation, Bombay :

(i) Specific Matters in dispute : Whether the employees of Air-India are entitled to bonus under the Payment of Bonus Act, 1965 for the accounting year ended on 31st March 1982 at a rate higher than 12.25% of their wages keeping in view the system of accounting and the productivity results obtained during the year, etc.

If so, what is the additional quantum, if any, of bonus payable to the employees concerned ?

(ii) Details of the parties to the dispute including the name and address of the establishment or undertaking involved : Air-India, a Corporation established under Section 3 of the Air-Corporations Act, 1953 (27 of 1953) having its registered office at Air-India Building, Nariman Point, Bombay and all its establishments in India :

And

All Employees employed in all the establishments of Air-India in India, represented by Air Corporations Employees' Union.

(iii) Total number of employees employed in the undertaking affected in India : 13,740

(iv) Estimated number of employees affected or likely to be affected by the dispute : 7,000

The Arbitrator shall make his award within a period of six months from the date of publication of this agreement in the Official Gazette by the appropriate Government or within such further time as is extended by mutual agreement between us in writing. In case the award is not made within the period aforementioned, the reference to arbitration shall stand automatically cancelled and we shall be free to negotiate for fresh arbitration.

Signature of the Parties representing Air-India  
Sd/-

(K.A. SAPAT)

Dy. Director-Personnel

Sd/-

(S.N. PURI)

Dy. Personnel Manager

Sd/-

(G. CLEMENT)

Industrial Relations' Manager

Representing Air Corporations Employees Union

Sd/-

Sd/-

(UTTAM SINGH)

President

(P.B. NAVANEY)

Vice-President

(N.M. OJHA)

General Secretary

(L.K. GRAMOPADHY)

Joint Secretary

WITNESSES

Sd/

Sd/-

(RAGHUVANSH NAG)

Regional Secretary

Sd/

Sd/-

(G.C. KUNDU)

Regional Secretary

Sd/-

(D.S. KOHLI)

Personnel Officer

Sd/-

(K. KUKUNDAN)

Asstt. Personnel Officer

(C.U. CKICHAREJA)

Asstt. Personnel Officer

Date : November 09, 1982.

1278 GI/83—13

## AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1947)  
BETWEEN

Names of the Parties :

Representing Employers : 1. Mr. K.A. Sapat,  
Dy. Director-Personnel,  
Air-India,  
Air-India Building,  
Nariman Point, Bombay.  
2. Mr. G. Clement,  
Industrial Relations' Manager  
Air-India, Bombay.

Representing employees : 1. Mr. P. J. Piprodia,  
General Secretary,  
Indian Aircraft Technicians'  
Association, Bombay.  
2. Mr. C.J. Singh,  
Chairman,  
(Bombay Region),  
Indian Aircraft Technicians'  
Association, Bombay.  
3. Mr. K.P.C. Pillai,  
Secretary (Bombay Region),  
Indian Aircraft Technicians'  
Association, Bombay.  
4. Mr. G.S. Dev,  
Asstt. Secretary  
(Bombay Region),  
Indian Aircraft Technicians'  
Association, Bombay.

It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Justice C.T. Dighe, Backbay Reclamation, Bombay.

(i) Specific Matters in dispute :

Whether the employees of Air-India are entitled to bonus under the payment of Bonus Act, 1965 for the accounting year ended on 31st March, 1982 at a rate higher than 12.25% of their wages keeping in view the system of accounting and the productivity results obtained during the year etc.

If no, what is the additional quantum, if any, of bonus payable to the employees employed concerned ?

(ii) Details of the parties to the dispute including the name and address of the establishment of Undertaking involved :

Air-India, a Corporation established under Section 3 of Air Corporation Act, 1953 (27 of 1953) having its registered office at Air-India Building, Nariman Point, Bombay and all its establishments in India.

And

All Employees employed in all the establishments of Air-India in India, represented by Indian Aircraft Technicians, Association.

(iii) Total number of employees employed in the undertaking affected in India : 13740

(iv) Estimated number of employees affected or likely to be affected by the dispute : 1850

The Arbitrator shall make his award within a period of six months from the date of publication of this agreement in the official gazette by the appropriate Government or within such further time as is extended by mutual agreement between us in

writing. In case the award is not made within the period aforementioned, the reference to arbitration shall stand automatically cancelled and we shall be free to negotiate for fresh arbitration.

Signature of the Parties

Representing Air-India

Sd/- (K.A. SAPAT)  
Dy.-Director-Personnel  
Representing Indian Aircraft Technicians' Association

Sd/- (P.J. PUPRODIA)  
General Secretary

Sd/- (K.P.C. PILLAI)  
Secretary

Sd/- (G. CLEMENT)  
Industrial Relations Manager

Sd/- (C.J. SINGH)  
Chairman

Sd/- (G.S. DEV)  
Asstt. Secretary

Witnesses

Sd/- (J.P. BABLANI)  
Sd/- (D.P. TIVARI)

Sd/- (K. RAGHURAM REDDY)  
(K.R.V.K. RAO)  
Personnel Officer

Date : November 12, 1982

I have seen the copies of the Agreements signed in FORM 'C' under Section 10A of the Industrial Disputes Act, 1947 between Air-India and the Air-India Employees' Guild on 8th November 1982, between Air-India and the Air Corporation Employees' Union on 9th November 1982, and between Air-India and the Indian Aircraft Technicians' Association on 12th November 1982, wherein the parties have agreed to refer the Industrial Disputes mentioned there is for my arbitration.

It hereby, give my consent to be the Arbitrator in term of the said Agreements.

C.T. DIGHE, Arbitrator  
[F. No. L-11013(1)/82-D.II (B)]  
S.S. PRASHER, Desk Officer

ANNEXURE-2

(Supply of Depreciation Claim)

1. Financial year	1978-79	1979-80	1980-81	1981-82
2. (Assessment year)	(1979-80)	(1980-81)	(1981-82)	(1982-83)
	(Rs. lakhs)	(Rs. lakhs)	(Rs. lakhs)	(Rs. lakhs)
3. W.D.V. at the beginning of Fin. year	6546.60	8342.32	15387.05	15784.04
4. Additions during the Fin. year **	4738.80	13323.91	6474.09	3139.12
5. Deductions during the Fin. year	140.38	106.57	16.19	36.60
6. Amount on which depreciation claimed	11145.02	21529.66	21844.95	18886.55
7. Rates of depreciation	As per the Income-Tax Act, 1961 and Income Tax Rules, 1962.			
8. Depreciation admissible under Section 32(1) of I.T. Act.@@	2831.93	6142.61	6060.91	5013.71
9. W.D.V. at the close of Fin. year	8313.13	15387.05	15784.04	13872.84
** Additions during the Fin. year include aircraft purchased	one 747	Three 747	one 747	

@@ Depreciation (Rs. 2831.93 lakhs) was allowed as an admissible deduction by the ITO Companies Circle 1(4), Bombay vide assessment order dated 25-9-1982 for the assessment year 1979-80.

ANNEXURE 3

AIR-INDIA

FINANCIAL YEAR 1978/79

Classified Summary of Depreciation as per Income Tax Act				(Rs. in lakhs)
	Airframes	Aero Engines	Other Assets	Total
W.D.V. as on 1-4-1978	2993.27	985.07	2568.26	6546.60
Additions	2849.10	787.43	1102.27	4738.80
	5842.37	1772.50	3670.53	11285.40
Deductions	94.12	42.44	3.82	140.38
Net Block	(A) 5748.25	1730.06	3666.71	11145.02
Rate of Depreciation	30%	40%	Various rates from 2.5% to 30%	
Depreciation	(B) 1724.47	692.02	414.44	2831.93*
W.D.V. as on 1-4-1979 (A) — (B)	4023.78	1038.04	3251.27	8313.13

This was allowed as an admissible deduction by our ITO Companies Circle I(4) vide asst. order dated 25-9-1982.

## FINANCIAL YEAR 1979/80

## Classified Summary of Depreciation as per Income Tax Act

(Rs. in lakhs)

	Airframes	Aero Engines	Other Assets	Total
W.D.V. as on 1-4-1979	4023.78	1038.04	3250.50	8312.32
Additions	9170.70	3 83.11	870.10	13323.91
	13194.48	4321.15	4120.60	21636.23
Deduction	74.15	21.51	10.91	106.57
Net Block	13120.33	4299.64	4109.69	21529.66
Rate of Depreciation	(A) 30%	40%	Various rate from 2.5% to 30%	
Depreciation	(B) 3936.10	1719.86	486.65	6142.61
W.D.V. as on 1-4-1980 (A)—(B)	9184.23	2579.78	3623.04	15387.05

## FINANCIAL YEAR 1980/81

## Classified Summary of Depreciation as per Income Tax Act

(Rs. in lakhs)

	Airframes	Aero Engines	Other Assets	Total
W.D.V. as on 1-4-1980	9184.23	2579.78	3623.04	15387.05
Additions	3849.57	1312.80	1311.72	6474.09
	13033.80	3892.58	4934.76	21864.14
Deductions	2.14	..	14.05	16.19
Net Block	13031.66	3892.58	4920.71	21844.95
Rate of Depreciation	(A) 30%	40%	Various rates from 2.5% to 30%	
Depreciation	(B) 3909.50	1557.03	594.38	6060.91
W.D.V. as on 1-4-1981 (A)—(B)	9122.16	2335.55	4325.33	15784.04

## FINANCIAL YEAR 1981/82

## Classified Summary of depreciation as per Income Tax Act

	Airframes	Aero Engines	Other Assets	Total
W.D.V. as on 1-4-1981	9122.16	2335.55	4326.33	15784.04
Additions	1787.35	549.38	802.39	3139.12
	10909.51	2884.93	5128.72	18923.16
Deduction	..	..	36.61	36.61
Net Block	10909.51	2884.93	5092.11	18886.55
Rate of Depreciation	(A) 30%	40%	Various rates from 2.5% to 30%	
Depreciation	(B) 3272.85	1153.97	586.89	5013.71
W.D.V. as on 1-1-1982 (A)—(B)	7636.66	1730.96	4505.22	13872.84

ANNEXURE 4  
AIR-INDIA  
FINANCIAL YEAR 1978/79

	Deductions as per audited accounts	Deductions as per Income-tax Act	Remarks
Airframes	94,12,253*	94,12,253*	* Difference in exchange and rectification entries.
Aeroengines, Power Plant and Q.E.C. Units	35,99,615* 102,71,903 (Cost)	35,99,615* 6,44,633 (W.D.V.)	
	138,71,518	42,44,248	

## ANNEXURE I.

## SPARE ENGINE No. 662865

Year	Cost/W.D.V.	Additions	Deduction	Amount on which depreciation claimed	%	Depreciation claimed	W.D.V.
1971-72	59,83,786 (Cost)		..	59,83,786	40%	23,93,506	35,90,280
1972-73	35,90,280	30,97,562	..	66,87,842	..	26,75,137	40,12,705
1973-74	40,12,705	1,64,773	..	41,77,478	..	16,70,991	25,06,487
1974-75	25,06,487		..	25,06,487	..	10,02,595	15,03,892
1975-76	15,03,892	3,43,673	..	18,47,565	..	7,39,026	11,08,539
1976-77	11,08,539	7,02,826	20,717	17,90,648	..	7,16,259	10,74,389
1977-78	10,74,389		..	10,74,389	..	4,29,756	6,44,633
		43,08,834	20,717				
	Original cost		Rs. 59,83,786				
	Additions as above		Rs. 43,08,834				
			Rs. 102,92,620				
	Deductions as above		Rs. 20,717				
			Rs. 102,71,903				

## ANNEXURE II

Financial Year 1979-80.

	Deduction as per audited accounts	Deduction as per Income-tax Act.	
Airframes	74,41,921*	74,14,921*	* Difference is exchange
Aeroengines, Power Plants	18,73,894*	18,73,894*	* Difference in exchange
& Q.U.C. Units.	133,77,552 (Cost)	2,76,886 (WDV)	
	152,51,446	21,50,760	

## Power Plant No. 685720

Year	Original cost	Additions	Deductions	Balance on which depreciation claimed	%	Depreciation claimed	W.D.V.
1	2	3	4	5	6	7	8
1971-72	1,10,99,511	—	—	1,10,99,511	40%	44,39,804	66,59,707
1972-73	66,59,707	9,65,183	..	76,24,890	..	30,49,956	45,74,934
1973-74	45,74,934	7,08,577	..	52,83,511	..	21,13,404	31,70,107
1974-75	31,70,107	1,29,691	..	32,99,758	..	13,19,918	19,79,880
1975-76	19,79,880	6,79,770	..	26,59,650	..	10,63,860	15,95,790
1976-77	15,95,790		70,738	15,23,052	..	6,10,021	9,15,031
1977-78	9,15,031	..	1,17,169	7,97,862	..	3,19,145	4,78,717
1978-79	4,78,717	..	17,274	4,61,443	..	1,84,577	2,76,866
		24,83,221	2,05,181				
	Purchase Price		1,10,99,511				
	Additions as above		24,83,221				
			1,35,82,732				
	Deductions as above		2,05,181				
	TOTAL : Cost		1,33,77,551				



## ANNEXURE-III.

## Financial year 1980-81

	Deductions as for Audited Accounts	Deduction as for Income-Tax Act	Remarks
1	2	3	4
Airframes	2,13,939*	2,13,939*	*Rectification entry.
Aeroengines, Power Plants & Q.E.C. Units	27,29,145 (Cost)	224 (W.D.V.)	
	29,43,084	2,14,163	

## ANNEXURE-III

## Power Plant No. 5231

Financial Year	Cost/W.D.V.	Additions	Deductions	Balance on which depreciation calculated	Rate of depreciation	Depreciation claimed	W.D.V. (5-7)
1	2	3	4	5	6	7	8
1962-63	14,32,559	—	—	14,32,559	40%	5,73,024	8,59,535
1963-64	8,59,535	—	—	8,59,535	..	3,43,814	5,15,721
1964-65	5,15,721	—	—	5,15,721	..	2,06,288	3,09,433
1965-66	3,09,433	—	—	3,09,433	..	1,23,773	1,85,660
1966-67	1,85,660	—	—	1,85,660	..	74,264	1,11,396
1967-68	1,11,396	—	—	1,11,396	..	44,558	66,838
1968-69	66,838	—	—	66,838	..	26,735	40,103
1969-70	40,103	—	—	40,103	..	16,041	24,062
1970-71	24,062	—	—	24,062	..	9,625	14,437
1971-72	14,437	—	—	14,437	..	5,775	8,662
1972-73	8,662	—	—	8,662	..	3,465	5,197
1973-74	5,197	—	—	5,197	..	2,079	3,118
1974-75	3,118	—	—	3,118	..	1,247	1,871
1975-76	1,871	—	—	1,871	..	748	1,123
1976-77	1,123	—	—	1,123	..	448	673
1977-78	673	—	—	673	..	269	404
1978-79	404	—	—	404	..	162	242
1979-80	242	—	—	242	..	97	145
				Original Cost	W.D.V.		
Power Plant No. 5527				Rs. 12,96,586	79		
Power Plant No. 5231				Rs. 14,32,559	145		
Total :				Rs. 27,29,145	224		

## ANNEXURE-III.

## Power Plant No. 5227

Financial Year	Cost/W.D.V.	Additions	Deductions	Balance on which depreciation calculated	Rate of deprecia- tion	Depreciation claimed	W.D.V. (5-7)
1	2	3	4	5	6	7	8
1961-62	12,96,586	—	—	12,96,586	40%	5,18,634	7,77,952
1962-63	7,77,952	—	—	7,77,952	..	3,11,181	4,66,771
1963-64	4,66,771	—	—	4,66,771	..	1,86,708	2,80,063
1964-65	2,80,063	—	—	2,80,063	..	1,12,025	1,68,038
1965-66	1,68,038	—	—	1,68,038	..	67,215	1,00,822
1966-67	1,00,822	—	—	1,00,822	..	40,329	60,491
1967-68	60,491	—	—	60,491	..	24,198	36,296

1	2	3	4	5	6	7	8
1968-69	36,296	—	—	36,296	40%	14,518	21,778
1969-70	21,778	—	—	21,778	..	8,711	13,067
1970-71	13,067	—	—	13,067	..	5,227	7,840
1971-72	7,840	—	—	7,840	..	3,136	4,704
1972-73	4,704	—	—	4,704	..	1,882	2,822
1973-74	2,822	—	—	2,822	..	1,129	1,693
1974-75	1,693	—	—	1,693	..	677	1,016
1975-76	1,016	—	—	1,016	..	406	610
1976-77	610	—	—	610	..	244	366
1977-78	366	—	—	366	..	146	220
1978-79	220	—	—	220	..	88	132
1979-80	132	—	—	132	..	53	79

## अदेश

नई दिल्ली, 17 नवम्बर, 1983

का०आ० 226. केन्द्रीय सरकार को यह राय है कि इसमें उपायानुसूची में विनिर्दिष्ट विषय के बारे में इंडियन बैंक, मद्रास के प्रबंधनत्व से सम्बंधित एक औद्योगिक विवाद नियोजकों और उनके कर्मचारियों के बीच विद्यमान है।

और केन्द्रीय सरकार उक्त विवाद को न्यायनिर्णयन के लिए निर्देशित करना वांछनीय समझती है।

अतः, अब केन्द्रीय सरकार, औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) का धारा 7 क और धारा 10 की उपधारा (1) के खंड (घ) द्वारा प्रदत्त शक्तियों का प्रयोग करने =ए=, एक औद्योगिक अधिकरण गठित करती है, जिसके पाठ्यसीत अधिकारी श्री टी० अरुण राज होंगे, जिसका मुख्यालय मद्रास में होगा और उक्त विवाद का उक्त अधिकरण को न्यायनिर्णयन के लिए निर्देशित करती है।

## अनुसूची

यथा इंडियन बैंक, मद्रास के प्रबंधनत्व की श्री के० वेंकटराव नैय्यर अध्यक्षीय सब स्टाफ को बैंक सेवा में असेमित न करने की कार्यवाई न्यायोचित है।? यदि नहीं तो संबंधित कर्मचार किम अनुत्पाय का हक्कार है ?

[स० एन-12012/98/83-डी-2 (ए)]

एन० के० वर्मा, डैस्क अधिकारी

## ORDER

New Delhi, the 17th November, 1983

S.O. 226.—Whereas the Central Government is of the opinion that an industrial dispute exists between the employers in relation to the management of Indian Bank, Madras and their workman in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by Section 7A, and clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal of which Shri T. Arul Raj shall be the Presiding Officer, with headquarters at Madras and refers the said dispute for adjudication to the said Tribunal.

## SCHEDULE

Whether the action of the management of Indian Bank, Madras, in not absorbing in service of the Bank Shri K. Veluppan Nair, temporary sub-staff, is justified? If not, to what relief is the workman concerned entitled?

[No. I. 12012(98)/83-D.II(A)]

N. K. VERMA, Desk Officer

New Delhi, the 30th December, 1983

S.O. 227.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal No. 1, Dhanbad in the industrial dispute between the employers in relation to the management of Jealgora Colliery of Messrs Bharat Coking Coal Limited, Post Office Jealgora, District Dhanbad and their workmen, which was received by the Central Government on the 24th December, 1983.

## BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. 1, DHANBAD.

In the matter of a reference under section 10 (1) (d) of the Industrial Disputes Act, 1947.

Reference No. 54 of 1981.

## PARTIES:

Employers in relation to the management of Jealgora Colliery of Messrs Bharat Coking Coal Limited, Post Office Jealgora, Dist. Dhanbad

## AND

Their Workmen.

PRESENT : Mr. Justice Manoranjan Prasad (Retd.)  
Presiding Officer.

## APPEARANCES:

For the Employers : Shri B. Joshi, Advocate.

For the Workman : Shri S. Bose, Secretary,

Rashtriya Colliery Mazdoor Sangh.

STATE : Bihar

INDUSTRY : Coal.

## AWARD

Dhanbad, the 20th December, 1983

By Order No. I-20012/188/81-D III (A) dated, the 25th September, 1981, the Central Govt. in the Ministry of Labour has, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act,

1947, referred the following dispute to this Tribunal for adjudication:

"Whether the demand of the workmen of Jealgora Colliery of Messrs Bharat Coking Coal Limited, Post Office Jealgora, District Dhanbad that Shri Karim Mia, Stone Cutter should be placed in Category-IV and paid accordingly with effect from the 1st May, 1972 is justified? If so, to what relief is the concerned workman entitled?

2. The case of the concerned workman, Karim Mia, is that he is a permanent employee of Jealgora colliery in the capacity of a stone cutter with effect from 30-3-1957. The Central Coal Wage Board Recommendations which came into effect from 15-8-1967 had placed stone cutters in time rated Category IV and he was also paid at that rate by erstwhile owner of Jealgora colliery prior to taking over of its management by the Central Govt. with effect from 17-10-71 on its nationalisation and vesting of its ownership in M/s. Bharat Coking Coal Ltd. with effect from 1-5-1972. After taking over of the management of Jealgora colliery by the Central Government, however, he was deputed to work as a dresser which is a lower time rated category III job, by verbal orders of the colliery officials without issuing any notice under Section 9-A of the Industrial Disputes Act, 1947, and he, as a disciplined workman, started performing the job of a dresser in the underground working faces. In this way he was downgraded by the management in his service from Category IV to Category III without any notice. He made several representations before the colliery officials for restoration of Category IV rates of wages but to no avail. This led to conciliation proceedings before the Asstt. Labour Commissioner (C) Dhanbad, which, however, failed due to the adamant attitude of the management leading to the present reference by the Central Government vide order dated 25-9-1981 whereafter the management, realising its faulty action, restored him to this original job of stone cutter with effect from 2-2-1982 but did not place him in the proper scale of pay of Category IV. His demand is that he should be paid time-rated wages of Category IV with effect from 1-5-1972 from which date M/s. Bharat Coking Coal Ltd. has become the owner of Jealgora colliery.

3. The case of the management, on the other hand, is that the concerned workman was probably appointed as stone-cutter by the erstwhile owner in the year 1957 on a temporary basis but subsequently he was retained in service as a dresser and he was also at the time of the taking over of the management of the colliery with effect from 17-10-71 taken over as a dresser and has been continuing as dresser since then and he all along worked as dresser and received Category III wages of dresser and has been placed in Category III under the Central Coal Wage Board recommendations. He was, no doubt, appointed as stone cutter, but since he was not engaged in the job of stone cutting he cannot claim Category IV which is the category of a stone cutter in the Central Coal Wage Board recommendations nor he was claim any difference of wages between Category IV and Category III. According to the management therefore, the concerned workman is not entitled to any relief.

4. One witness has been examined on either side and an entry in the Identity Card Register regarding the concerned workman has also been proved and marked as Ext. M-1 on behalf of the management.

5. Sri P. T. Ganguly (MW-1) is working as Asstt. Colliery Manager in Jealgora colliery since 1961. He has deposed that the concerned workman works under him sometimes as driller and sometimes as a dresser, the post of driller being separate from that of a dresser, but during his period the concerned workman never worked as stone cutter. He has further stated that according to the rules of the colliery if a workman is employed to do two jobs then he is entitled to wages for the job carrying higher wages. He has also

proved the entry Ext. M-1 in the Identity Card Register at page 14 concerning Identity Card No. 27678 pertaining to the concerned workman in which the designation of the concerned workman has been shown as "Dresser and Driller".

6. The concerned workman, Karim Mia (MW-1), has deposed that he is working in Jealgora colliery since June, 1957 when he was appointed as stone cutter by the erstwhile owner and since then he has been working as stone cutter and he continued to work as stone cutter even after the vesting of the colliery in M/s. Bharat Coking Coal Ltd. in 1972 and he is still working as stone cutter, but he is getting Category III wages since the vesting of the colliery in M/s. Bharat Coking Coal Ltd. in the year 1972 and not Category IV wages to which a stone cutter is entitled. It has been suggested to him in his cross-examination on behalf of the management that though he was appointed as stone cutter during the time of erstwhile owner he was confirmed actually as a dresser during the time of erstwhile owner and he continued to work as a dresser both during the time of the erstwhile owner as also after the vesting of the colliery in M/s. Bharat Coking Coal Ltd. in the year 1972, which he has denied.

7. From the pleadings of the parties and the evidence adduced as discussed above it appears to have been admitted by the management that the concerned workman was appointed by the erstwhile owner of the colliery in the year 1957 as stone cutter which pertains to Category IV under item No. 12 at page 47 of Appendix V of the Central Coal Wage Board recommendations Vol-II. Hence it is not understood how he could be downgraded either by the erstwhile owner or by the management of M/s. Bharat Coking Coal Ltd. after nationalisation of the colliery with effect from 1-5-1972, to that of a dresser which pertains to a lower Category III under item No. 16 at page 46 of Appendix V of the Central Coal Wage Board recommendations Vol-II. The concerned workman is claiming Category IV as a stone cutter. Sri B.T. Ganguly (MW-1), who is an Asstt. Colliery Manager of the colliery since 1961, has deposed that during his period the concerned workman never worked as stone cutter and that the concerned workman has been working sometimes as driller and sometimes as dresser, the post of driller being separate from that of dresser, and, according to the rules of the colliery, if a workman is employed to do two jobs then he is entitled to wages for the job carrying higher wages. He has also proved entry Ext. M-1 in the Identity Card Register which gives the designation of the concerned workman as "dresser and driller." He has, no doubt, further stated that dressers and drillers have both been placed in Category III under the Central Coal Wage Board recommendations. But there he is certainly wrong as though dressers have been placed in Category III, drillers have been placed in higher Category IV under item No. 6 at page 46 of Appendix V of the Central Coal Wage Board recommendations Vol. II. Since according to the management's own witness, Sri B.T. Ganguly (MW-1), who is Asstt. Colliery Manager since 1961, the concerned workman has been working both as a driller which pertains to a higher Category IV as also as a dresser which pertains to a lower Category III, and since according to the rules of the colliery if a workman is employed to do two jobs then he is entitled to wages for the job carrying higher wages, the concerned workman is employed to do two jobs then he is entitled since the vesting of the Jealgora colliery in M/s. Bharat Coking Coal Ltd. with effect from 1-5-1972.

8. In the result, it is held that the demand of the workman of Jealgora colliery of M/s. Bharat Coking Coal Limited that the concerned workman Karim Mia should be placed in Category IV and paid accordingly with effect from 1-5-1972 is justified. The management is directed to place the concerned workman Karim Mia in Category IV with effect from 1-5-1972 and pay him wages accordingly including the arrears. The award is made accordingly. But in the circumstance of the case there will be no order as to cost.

[No. L-20012/88/81-D. II (A)]

[No. J-20012/188/81-D.III (A)]

New Delhi, the 2nd January, 1984

Representing Employer

S.O. 228.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal No. 1, Dhanbad in the industrial dispute between the employers in relation to the management of Loyabad Colliery of Messrs Bharat Coking Coal Limited Post Office Sijua, District Dhanbad and their workmen, which was received by the Central Government on the 27th December, 1983.

Sri Khalipa Singh,  
Superintendent,  
Loyabad Colliery of  
M/s. Bharat Coking Coal Ltd.  
P.O. Bansjora,  
District Dhanbad.

Representing Workmen

Sri Munilal Paswan,  
Branch Secretary,  
Rashtriya Colliery Mazdoor  
Sangh,  
(Loyabad Colliery Unit)  
P.O. Bansjora,  
District Dhanbad.

# BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO. 1, DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947

Reference No. 64 of 1982

## PARTIES :

Employers in relation to the management of Loyabad Colliery of Messrs Bharat Coking Coal Limited, Post Office Sijua, District Dhanbad.

AND

Their Workmen

## PRESENT :

Mr. Justice Manoranjan Prasad (Retd.), Presiding Officer.  
APPEARANCES :

For the Employers—Shri G. Prasad, Advocate.

For the Workman—Shri S. Bose, Secretary, Rashtriya Colliery Mazdoor Sangh.

STATE : Bihar.

INDUSTRY : Coal

Dhanbad, date, the 22nd December, 1983

## AWARD

The present reference arises out of Order No. L-20012(50)/82-D.III(A), dated, the 18th June, 1982, passed by the Central Government in respect of an industrial dispute between the parties mentioned above. The subject matter of the dispute has been specified in the schedule to the said order and the said schedule runs as follows :—

“Whether the demand of the workmen of Loyabad Colliery of Messrs Bharat Coking Coal Limited, Post Office Sijua, District Dhanbad for regularisation of Sarvashri Krishna Prasad as Onsetter and Tike Dusadh and Peman Gope as Trammers is justified? If so, to what relief are the workmen concerned entitled?”

2. The dispute has been settled out of court. A memorandum of settlement has been filed in court today. I have gone through the terms of settlement and I find them quite fair and reasonable. There is no reason why an award should not be made on the terms and conditions laid down in the memorandum of settlement. I accept it and make an award accordingly. The memorandum of settlement shall form part of the award.

3. Let a copy of this award be sent to the Ministry as required under section 15 of the Industrial Disputes Act, 1947.

MANORANJAN PRASAD, Presiding Officer

Part of the Award

## FORM ‘H’

This settlement is made between the employers of Loyabad Colliery of M/s. Bharat Coking Coal Limited, P.O. Bansjora, P. S. Loyabad, District Dhanbad and the workmen represented by the Branch Secretary, Loyabad Colliery Unit of the Rashtriya Colliery Mazdoor Sangh, P.O. Bansjora, P. S. Loyabad, District Dhanbad on this 21st day of December, 1983.

## Short Recital of the case

Whereas the Central Government by a notification No. L-20012(50)/82-D.III(A) dated 18th June 1982, has referred the industrial dispute as per schedule given thereunder for an adjudication to this “Hon’ble Tribunal” u/s. 10(1)(d) of the Industrial Disputes Act, 1947, which has been recorded as Ref. No. 64/82. And whereas the workmen concerned have already been regularised/promoted, by the employers, with effect from the date and particulars as given below :—

(i) Sri Krishna Prasad—As on-setter/Handsman with effect from 1st July, 1982 and he is being paid wages accordingly.

(ii) Sri Teko Dusadh—As U/G trammer with effect from 26th July, 1982 and he is being paid wages accordingly.

(iii) Sri Peman Gope—Has been promoted/regularised as line Man with effect from 3rd February, 1982 and is being paid wages accordingly.

Since the workmen concerned have already been regularised/promoted and have been working as such they have no further claim whatsoever in respect of the instant industrial dispute.

The parties settled the dispute amicably between themselves as noted above.

It was also agreed that the workmen concerned shall not be entitled to and the employers shall not be liable to pay any difference of wages or any other benefit for any period prior to the respective date of regularisation as mentioned against each.

It is also agreed that the parties shall jointly request the Hon’ble Tribunal to kindly accept the settlement and pass an award in terms of the settlement.

In witness where or the parties aforementioned set their respective hands in token of acceptance thereof of this date of 21st day of December, 1983 at Loyabad Colliery.

WITNESS :

(1) Sd/-

(2) Sd/-

Workmen concerned.

1. Sri Krishna Prasad.

2. Sri Teko Dusadh

3. Sri Peman Gope.

Representing Employer

Sd/-

Representing Workmen

Sd/-

[No. L-20012/50/82-D.III(A)  
A. V. S. SARMA, Desk Officer

New Delhi, the 2nd January, 1984

S.O. 229.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Jabalpur in the industrial dispute between the employers in relation to the management of Western Coalfields Limited, Post Office Chirimiri, District Surguja (M.P.) and their workmen, which was received by the Central Government on the 3rd January, 1984.

BEFORE JUSTICE SHRI K. K. DUBE (RETD.) PRESIDING OFFICER, CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR

Case No. CGIT/LC(R)(33) of 1981

Employers in relation to the Management of Western Coalfields Limited, P.O. Chirimiri

AND

Their Workmen.

PRESENT :

Shri Hardeo Singh—for the Workmen.

Shri L. B. Singh—for the Management.

INDUSTRY : Coal Mining

District :

Date of decision :

STATE : M.P.

Surguja

28-12-1983.

#### AWARD

By this reference under section 10 of the Industrial Disputes Act, 1947, the Central Government has referred the following questions for adjudication :

- (i) "Whether the demand of the workmen for fixed overtime wages to the shotfirers mazdoors as admissible to shot-firers, is justified ? If so, to what relief are the workmen concerned entitled and from what dates ?
- (ii) Whether the demand for equal wages for workers assisting the Tyndal Mazdoors is justified ? If so, to what relief are the workmen entitled to ?"

For appreciating the controversy raised in the first question, it would be necessary to state a few facts. The dispute pertains to Kurasia Colliery of Chirimiri Area of Western Coalfields Limited. The Colliery has two distinct sections of working namely underground Mining and Excavation Section. The underground mining section is generally referred to as the Mining Section and the Excavation Section encompasses all the open-cast mining carried on. The payment of wages to workers in these two sections have been fixed by different wage awards and settlements as different considerations apply to them. In the Mining Section, there are six categories of wages namely categories 1 to VI. Category I wage is Rs. 15.26.....18.12. In the Excavation Section the wages are payable in five categories F to A. The lowest rate of wage is Rs. 17.20-48-22.96 payable to category E. The workers who have raised the dispute are helping the shot-firers in the Open Cast Mining i.e. in the Excavation Section. The drilling in the Open-Cast Mines is done with the help of extremely sophisticated machinery.

The workers who are helping the shot-firers in the open-cast blasting operations have been called, as shot-firer Mazdoors to describe the nature of their job. They carry the materials from the vans bringing the explosives to the sight. The vans move as near as possible to the place of drilling. In the Underground Mining Section, blasting is also done by the shot-firers but drilled holes and charge used are comparatively much smaller than the open-cast working. Undoubtedly blasting in the underground mines has to be done very carefully and carries with it hazards typical of underground working. The two operations, open cast and underground cannot be compared because the technique is different and the hazards and safety measures are different. These Mazdoors, whose dispute the Union has raised claim that

the helpers to shot-firers must be given the same extra payment as is being paid to the shot-firers. This has reference to an arrangement whereby shot-firers in Excavation Section are given some extra payment amounting to nearly Rs. 70 treating them as special cases. This is achieved, by paying 8 hours' overtime wages. They earn 2 hours overtime every week and without doing extra work. In the mining Jargaon it is called Pota allowance. The shot-firers were not placed in the category of workmen in the excavation section but were given wages according to categorization in the mining section. Therefore the special allowance is given to them as it is considered that their work is of special type and Skill. The peculiarity is that though they work in excavation section they are treated as mining section workers and the Pota allowance is therefore paid as the wages of skilled workers in excavation section are higher.

The management has pointed out that the job description available to category E by the Wage Board Recommendation Vol. II App. VII page 57 reads as under :—

"Excavating Plant. Greaser/Helper.—A semi-skilled workmen with four years' experience in the greasing and lubricating various kinds of excavating equipment. He must be literate and should distinguish various kinds of lubricants and grease. He should operate power lubricating and greasing equipment. Besides the hand operated equipment, he should be able to read maintenance charts."

The work of the shot-firer Mazdoor is that of explosive carrier which appears at Sr. No. 4, page No. 43, App. V, of the Wage Board Recommendations Vol. II which reads as under :—

"Excavating Plant. Greaser/Helper.—A semi-skilled explosives in a locked canister and accompanies the shot-firers and generally assists the firer in his duties."

It is therefore, contended that these shot-firer Mazdoors cannot claim the category E Wages which is higher. Undoubtedly the shot-firer Mazdoors do not fulfil the description in category E and the only question is if they can be paid extra allowance as given to shot-firers'.

Some comparison of the work done by the shot-firers in the Mining Section and in the Open Cast Mining has been brought to fore in evidence. In the modern mining, the mining operations are carried on by blasting the ore bed and thereafter collecting the ore. In case of coal in the Open Cast Mines, highly sophisticated drills are used for making deep holes. The holes are then stemmed with explosives and earth by special technique. The holes made are generally of much wider dimensions than in the underground area of the mines and filling them with explosives is done with heavy machines. The operation being of a sophisticated nature as they blast a very large area both in spread and depth, a special technique is used where specially trained people are needed, while in the underground mines, the drills are much smaller, as it is not intended to blow a large area. So far as shot-firer's job is concerned, there may be some justification in the contention that the open cast working of the mines demanded more skill and technique than what was needed by the shot-firer working underground. This, however, may not be true of the shot-firers Mazdoors who are helping them. If the work of the underground and the open cast mine shot-firer-helper is compared, the work done by an underground mine helper-worker would be far more arduous and of more hazardous a nature than that of the open cast mine helper. The underground mine helper-worker would be working in more uncomfortable surroundings doing a more laborious work. The work in the underground mines would not only be more troublesome but also more exerting and strenuous. The underground helper works with a stick in hand testing the roof and passage forward, and walks on an uneven path through a tunnel, slowly and cautiously. The distances covered here are longer so are the actual hours of work. The evidence led in the case fully support this conclusion that helpers to shot firers over ground do a less arduous work than those underground.

Mr. R. D. Gupta, the Assistant Colliery Manager, Kurasia Colliery, has stated about the establishment set up. He stated

that shot-firers were employed both in the open-cast mines as well as the underground mines. In open cast mines by about November, 1981 there were 11 Explosive Carriers employed in category II. There were 6 general Mazdoors working in the leave vacancies besides the 11 category II workmen. The leave vacancy workmen when required to do the work, were also paid wages of category II. In the open cast there were 5 shot-firers, there are holding Mining Sirdar Certificates and they were designated as Mining Sirdar Grade I. Only two Mining Sirdars as they did not possess the certificates, were doing the job of shot-firers but they were also Mining Sirdars and it is these two persons who were being given the Pots allowance. Pots allowance according to him, is nothing but a special allowance for handling Pots Machines for filling the holes. He has stated that the quantity of explosives required to be put in the holes in open Cast Mine are much larger in the open-cast mines and the drilled holes reach to the depth of nearly 32-35 feet. The quantity of explosives required to be filled in these holes in the open-cast mines would be about 200 kgs. The helpers in open cast are merely required to unload the containers of the explosives and bring them at the site of the holes. The explosives are placed in the holes as directed and then fill the hole with the earth. Now it is the job of the shot-firer to see that before blasting, is done, that everybody is moved away from the site to a place of shelter. It is not the responsibility of the Mazdoors to have the sight cleared of all persons before the operations. The blasting is only done during day time. The duty hours are 8 in a day but the whole operation is completed much before this time. Generally, a shotfirer Mazdoor in open cast is required to work for 3/4 hours a day because after blasting is done, his work is over and can go home. As against this, the underground Mazdoor helping the shot-firer has to labour harder. He is to grope his way with the help of his stick to the required place of site, he is to move on an uneven surface in an uncongenial atmosphere. He is required to carry the explosives to a greater distance. Moreover, he has always to put in more hours of work than his counterpart in the open-cast Mines. The helpers of both underground and open-cast mines are placed in category II.

Mr. G. P. Aggarwal also stated that the work load of the Explosives Carrier in the underground mines is heavier than that in the open cast mines. The underground Explosives Carrier gets the statutory underground allowance as per the Wage Board recommendations. The pots allowance given to the shotfirer had come to stay as a matter of custom and was being paid only to two Sirdars.

The Union have given the evidence of six workmen to show that the work done by an open-cast mine helper to the shot-firer is much more arduous and of a responsible type than that of his counterpart in the underground mines. It is tried to be established by showing that the drill holes are larger in open-cast mines and, therefore, more explosives have to be put in them involving more labour. It is easy to see the fallacy in this type of reasoning. The material to be carried would be only to the drilled holes and once the hole is filled in the open cast mine, the job of the helper comes to an end. While the underground worker remains engaged in several blasting in a day & blasting underground are far more dangerous than in open cast carrying several a problems with them. He is to put in regular 8 hours' work in difficult conditions. I, therefore, on the basis of the evidence adduced before me in the case, come to the conclusion that no case is made out by the Union for payment of extra allowance to the helpers of shot-firers in the open-cast mines as the work-load of the underground helper to shot-firer is greater than his counterpart in open cast mine. The argument that the work of shot-firer helpers synchronises with and tests as long as the work of Shot firers, therefore if the shot-firers are given overtime, there is no reason to deny over time to the helpers, has no substance. The shot-firer do not do any actual overtime but an allowance paid to them is reckoned in terms of overtime hours. The helpers are not entitled to such allowance.

Coming to the second dispute which refers to those Mazdoors who are employed to help the Tyndals, we may first look to the nature of the work and Tyndal. The description of a Tyndal given by the Wage Board is as under :—

"Tyndals—men generally employed in moving engineering stores, drums and oils and greases. Also responsible for erection, dis-mentling and withdrawal of machinery."

These tyndal-workmen are placed in category IV. However, they also need helpers for removing the machinery and doing the various duties of shifting, dismantling etc. assigned to them. Generally, the tyndal's job requires not only muscle strength but also skill and technique which comes off with experience. The machinery to be shifted without damage from one place to another would certainly need a special type of handling technique if carried out through the medium of labourers. The tyndals are, therefore, placed in category IV workers. The help they get is from the workmen who are placed in category I. The contention of the Union is that these helpers, who are using their muscle strength and skill alongwith the regular tyndal workers, in doing the job, are unjustly placed in category I when they are doing the same job. The principle of 'equal wages for equal work' was violated. Such category I Mazdoors, ought to be placed in Category IV.

In Kurasia Colliery Locoshed, there are tyndal in category IV numbering 5. They are being helped by a dozen other Mazdoors in category I. The tyndals are getting Rs. 17.75-53-24.11 per day. The helpers to these tyndals are placed in category I and being paid Rs. 15.26-18.12 per day. It is pointed out that the job of these Mazdoors, though they may be helping tyndals, is of far more arduous a nature than any other worker in the mine. The Management, however, contends that the tyndal work is supervised by two tyndal Jamadars in category V and 21 tyndals in category IV. They are being helped by Mazdoors numbering 19 in category I. The jobs of tyndal supervisors and tyndals are to supervise the overall operation though the work may actually be handled by unskilled Mazdoors. They are placed in higher category because of their experience and technique, and knowledge in moving the heavy machinery from one place to another. Category I Mazdoor only assists the supervisor by giving unskilled assistance. They are, therefore, paid like any other unskilled worker, the wages of category I labourer.

The evidence would show that essential difference between the tyndals and the helpers is that while the former are skilled workers, fully conversant with the technique, the latter are merely unskilled workers contributing brute force. The tyndal Jamadar's responsibility is of the highest character. He is responsible for the movement of heavy machinery and materials and safety of the workmen handling the job. He knows the necessary technique, knowledge and experience in the handling of machines.

The evidence of Mr. Baij Nath would show that the movement of materials is supervised by tyndals of category IV. The concerned workmen who are helping them, do merely work of pushing the material as directed by the tyndal. The Supervisors are responsible for the safety of category I employees doing unskilled jobs under them. Similarly, Jai Mangal stated that in the absence of category IV tyndal, category I Mazdoor cannot get the job done independently as the tyndal work requires a technique, knowledge of shifting and some experience in doing the job. Mere physical labour will not achieve the object and a small mistake may cause heavy financial loss and loss of life. This is, therefore, clearly reflected in the wages given to the tyndals and the helpers. It is not the case of the workmen that the colliery is surreptitiously using the tyndal-helpers to extract the work of tyndals without actually appointing them as tyndals. The evidence does not disclose any such attitude on the part of the management. On the contrary, it is clear that the skilled workmen are placed in category IV and the unskilled in category I. There is no occasion to apply the principle of same wages for the same job. The nature of the job is vastly different and the tyndal helpers are not doing the job of tyndals. The helpers are appropriately placed in the lower category.

#### ORDER

I, therefore, make this Award as under :—

1. The shotfirer Mazdoors or the Mazdoors helping the shotfirers in the open cast working of the mines

are not generally entitled to any special allowance as may have been given to the two shot-firers.

2. The tyndal-mazdoors are not skilled workers to be entitled to be classed as tyndals and they are, therefore, rightly placed in a lower category and given the wages of category I.

3. There will be no order as to Costs.

K. K. DUBE, Presiding Officer  
[No. 1-22011/13/80-D.IV(B)/D. III(B)]

Dated : 29-12-83

New Delhi, the 9th January, 1984

S.O. 230.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Jabalpur in the industrial dispute between the employers in relation to the management of Chirimiri Area of Western Coalfields Limited, District Surguja (M.P.) and their workmen, which was received by the Central Government on the 30th December, 1983.

BEFORE JUSTICE SHRI K. K. DUBE (RETD.), PRESIDING OFFICER, CENTRAL GOVERNMENT, INDUSTRIAL TRIBUNAL CUM LABOUR COURT, JABALPUR (M.P.)

Case No. C. GIT/LC(R)(18) of 1981

Employers in relation to the Management of Chirimiri Area of Western Coalfields Limited, P.O. Chirimiri District Surguja (M.P.).

AND

Their workman Mr. K. K. Singh.

PRESENT :

Mr. L. N. Malhotra, Advocate—for the Union.

Mr. P. S. Nair, Advocate—for the Management.

INDUSTRY : Coal Mines. DISTRICT : Surguja (M.P.)

STATE : M.P.

Date of decision : 21st December, 1983

#### AWARD

The Central Government, in exercise of its power under section 10 of the Industrial Disputes Act, 1947, vide its Notification No. A. 22012(34)/80.D.IV(B), dated the 29th April, 1981, referred for adjudication the dispute which is in the following terms :—

“Whether the management of Chirimiri Colliery of Western Coalfields Limited, P.O. Chirimiri, District Surguja was justified in imposing the following punishment on Shri K. K. Singh :—

- (i) Lenient view taken and severely warned to be careful in future so much so that the action for dismissal of service will be taken for recurrence of similar or any other misconduct.
- (ii) The warning is recorded in his service sheet.
- (iii) Probation period extended for a further period of one year from 1-11-79.
- (iv) No increment during extended period of probation, if occurs, will be allowed without holding domestic enquiry. If not to what relief is the concerned workman entitled ?”

As the terms of the reference would indicate, the Tribunal was required to go into the validity of the punishment imposed on K. K. Singh, an employee of the Chirimiri Colliery of Western Coalfields Limited.

The Management to begin with, contended that the Tribunal was required only to go into the sufficiency of the punishment but not to go behind the order of the punishment to see whether the punishment itself was justified. In other words, it is contended that the order of reference assumes that K. K. Singh was guilty but whether he could be punished by imposing the four punishments or not, is the questions before the Tribunal. I do not agree with this contention. If it was required to be considered whether the punishment meted out to K. K. Singh was justified or not, the Tribunal would necessarily have to go into the merits, of the matter and examine whether K. K. Singh was at all guilty or not. There is no such assumption in the order of reference that K. K. Singh was guilty. The Tribunal is bound to examine the question of punishment with reference to the misconduct alleged against him and also to see whether such a misconduct has been established against him meriting the punishment imposed. I would, therefore, proceed to examine the facts of the case.

K. K. Singh was working as Electrician in Chirimiri Area of the Western Coalfields Limited. One R. K. Srivastava, Senior Clerk, AHQ Chirimiri complained that Shri K. K. Singh tried to interpolate the attendance register and also assaulted him. On the basis of the said complaint, a preliminary fact finding enquiry was made by the Management, which came to the conclusion that there was a prima facie case against K. K. Singh. He was, therefore, by a letter dated 23rd December, 1979 informed that he was charged of the following misconducts :—

1. That he had tampered with the attendance register on 4-11-1979 and 14-11-1979 in respect of the delinquent attendance for those days.
2. That on 3-12-1979 at about 5.20 P.M. he entered into the Bill Section to require from R. K. Srivastava, Senior Clerk about the details of wages billed in his favour for the month of November, 1979. When Srivastava explained to him as he (K.K. Singh) was absent on 4-11-1979 wages for 25 days were drawn in his favour. He (K.K. Singh) became angry and tried to assault Srivastava, twice with the help of office chair and third time with the help of one foot long (approx.) screw driver.
3. That he had not only tried to assault Srivastava but had also abused him filthily by telling “Shale Tumko Dekh lunga”, “Bengali Raj Banaya Hai”, “Shale Tumko Jan Se Mar Dalunga”, “Shale Bengali Ai Nai Hai”, “Use Aaaj Pata Chala Deta.”

The delinquent was required to show cause by 9th January, 1980 why action should not be taken against him. It appears K.K. Singh by letter dated 9th January, 1980 submitted his explanation in which he had written as under :—

“Sir, I have not tampered the muster roll but I have put signature on all days when I was present. Continued harassment by the Bill Section has forced me to have exchange of talks with bill clerk. If I have made any mistake I request you to kindly excuse me considering the fact stated above, I had no motive to assault any body and I am not a man of that nature. The lifting of chair etc, as presented has not in the manner as stated by the bill clerk. However, I request you to condone me if I have done anything wrong, considering the fact of continued harassment and not receipt of redressal or even a polite reply.”

When this explanation was received by the Management, they were of the view that K.K. Singh admitted his guilt and decided that instead of imposing a harsher punishment, he could be dealt with leniently. The Management, therefore, passed the impugned order imposing punishment as under :—

- (i) Lenient view taken and severely warned to be careful in future so much so that the action for dismissal of service will be taken for recurrence of similar or any other misconduct.

(ii) The warning is recorded in his service sheet.

(iii) Probation period extended for a further period of one year from 1-11-79.

(iv) No increment during extended period of probation, if occurs, will be allowed without holding domestic enquiry. If not, to what relief is the concerned workman entitled?

K.K. Singh asserts that the Management had been unfavourable disposed him. He could not be imposed the above punishment without a departmental enquiry, he has not admitted any of the charges. He has not apologised as was assumed by the Management and the attitude of the Management was unjust and punishment wholly uncalled for. The workman had been previously working as an Electrician helper. Later on he was taken as Electrician on obtaining the necessary certificate. He was put on probation for a year from the very start. He contends that the N.D.C. rules provide probation only for 6 months. The period of probation was extended by one year vindictively by the Management. His increments, during the period of probation, were not given to him and therefore, the Management had not treated him fairly.

I have already outed the necessary part of the explanation of Singh. He clearly denies that he has not tampered the muster roll but he had put signatures on all days when he was present. Now what he admits is that he had been only signing the muster roll on the days he was present. This can not be construed as admission of the guilt of tampering the record. The next sentence in the explanation seeks to state that continued harassment by the Bill Section has forced him to have exchange of talk with the Bill Clerk. Now this does not mean that he had assaulted the Bill Clerk. It is quite likely that a man who has been harassed exchanged a new words with the dealing clerk. This would not indicate that he had admitted committing the assault or the abuses given to the Bill Clerk. Then he says that if he had made any mistake he may be excused taking into consideration that he had been continuously harassed. This cannot also be construed as admission. An admission has to be of the facts unequivocally stating their commission. The above cannot be said to be an admission. Than the other portion is "however I request you to condone me if I have done anything wrong considering the fact of continued harassment and not receipt of the redressal or even of a polite reply." The workman says he exchanged a few works with the bill clerk and now if this is considered wrong, he seeks condonation in view of the extenuating circumstances. All this is not admission. On the basis of such explanation no punishment could be imposed on him, as there is no admission of any sort in the entire recital made by him. If he had to be punished it as necessary that he was given a due opportunity to defend himself against the alleged imputations. As stated above, there had been no departmental enquiry against him and the Management proceeded to assume wholly unjustifiably that the workman had admitted his guilt. The punishment against him has, therefore, to be quashed. It may be mentioned that it is open to doubt as to whether the Management could impose punishment as they have done at item No. 1. This sort of punishment is peremptory. It does not take into account the nature of the misconduct committed in future. The punishment has always to bear relation to the misconduct committed and the punishment thus imposed is wholly improper and wrong. As regards punishment No. 3 the probationary period could be extended if the rules permit or if the penalty so prescribes, allow such extension. As regards punishment No. 4, it is not clear as to what the Management wanted to do. Increments could be stopped, but it is not clear as to what they mean by "without holding domestic enquiry". I need not go into the character of the punishments imposed since I am quashing the punishment order. The punishment imposed on K.K. Singh is hereby quashed. This award is made accordingly. The Management shall pay costs of Rs. 100/- to the other side.

K. K. DUBE, Presiding Officer  
[No. L-22012/34/80-D IV(B) (D. III(B))]  
NAND LAL, Under Secy.

New Delhi, the 3rd January, 1984

S.O. 231.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Chandigarh, in the industrial dispute between the employers in relation to the management of Beas Sutlej Link Project, Sundernagar, and their workman, which was received by the Central Government on the 26th December 1983.

BEFORE SHRI I. P. VASISHTH, PRESIDING OFFICER,  
CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL,  
CHANDIGARH

Case No. 48/83; 154/81

PARTIES :

Employers in relation to the Management of Beas Sutlej Link Project Sundernagar—Himachal Pradesh.

AND

Their Workman—Om Parkash.

APPEARANCES :

For the Employers—S/Shri M. K. Bohra and R. L. Dogra.

For the Workman—Shri M. S. Togger.

B.S.L. Project Sundernagar STATE Himachal Pradesh.

AWARD

Dated the 22nd of December, 1983

The Central Government, Ministry of Labour, in exercise of the powers conferred on them under Section 10(1)(d) of the Industrial Disputes Act, 1947, vide their Order No. L-42012(30)/81-D.II.B dated the 20th of November 1981 read with S.O. No. S-11025(2)/83 dated the 8th of June, 1983 referred the following Industrial dispute to this Tribunal for adjudication :—

"Whether the action of the management of Beas Sutlej Link Project, Sundernagar (HP) in changing the position of Shri Om Parkash Foreman Special Token No. 2194-F from the seniority list of Crane Operators to that of Shovel Operators and subsequently serving notice of retrenchment on him is justified? If not, to what relief is the workman entitled?"

2. Today when the case came up for hearing, the management conceded to the demand of the workman and, through their authorised representative, filed a cyclostyled copy of their Office Order No. 6912/90 Conc. dated SNR the 16th December, 1983 which reads as below :—

"The demand of Shri Om Parkash T. No. 2194-F that he actually belongs to the category of Foreman Special Trustee Crane Operation is hereby Conceded in view of his court case pending before the Industrial Tribunal-cum-Labour Court (C) Chandigarh in order to avoid any future complications. Therefore, in supersession of this office order No. 2767-87/BSL/P-III/Foreman Special dated 17th July, 1979, seniority of Shri Om Parkash T. No. 2194-F is hereby fixed in the category of Foreman Special Trustee Crane Operation at Serial No. 1 above Shri Harpal Singh T. No. 234-AE."

3. In view of the aforesaid development, which is more than fair to the workman, I hereby return a No dispute Award.

Dated : 22-12-1983

I. P. VASISHTH, Presiding Officer

[No. L-42012(30)/81-D.II(B)]



नई दिल्ली, 11 जनवरी, 1984

आदेश

का० आ० 232.—केन्द्रीय सरकार की राय है कि इससे उपावद्ध अनुसूची में विनिर्दिष्ट विषय के बारे में राष्ट्रीय शैक्षणिक अनुसंधान तथा प्रशिक्षण परिषद्, अहमदाबाद के प्रबन्धतंत्र से सम्बद्ध एक औद्योगिक विवाद नियोजकों और उनके कर्मचारियों के बीच विद्यमान है;

और केन्द्रीय सरकार उक्त विवाद को न्याय-निर्णयन के लिए निर्देशित करना वांछनीय समझती है;

अतः केन्द्रीय सरकार औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 7-क और धारा 10 की उपधारा (1) के खण्ड (घ) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, एक औद्योगिक अधिकरण गठित करती है जिसके पीठासीन अधिकारी श्री जी० एम० बरोत होंगे जिनका मुख्यालय अहमदाबाद में होगा और उक्त विवाद को उक्त अधिकरण को न्याय-निर्णयन के लिए निर्देशित करती है।

अनुसूची

“क्या क्षेत्रीय मलाहकार, राष्ट्रीय शैक्षणिक अनुसंधान तथा प्रशिक्षण परिषद्, अहमदाबाद की कार्यालय सहायक श्री विपिनचन्द्र कान्तिलाल पटेल की सेवाओं को पहली अप्रैल, 1978 से समाप्त करने की कार्यवाही न्यायोचित है ? यदि नहीं तो कर्मकार किस अनुतोष का हकदार है ?”

[संख्या एन-42012(30)/82-डी-II(बी)]

टी० बी० मीतारमन, डेस्क अधिकारी

New Delhi, the 11th January, 1984

## ORDER

S.O. 232.—Whereas the Central Government is of the opinion that an industrial dispute exists between the employers in relation to the management of National Council of Educational Research and Training Ahmedabad and their workman in respect of the matter specified in the schedule here to annexed :

And whereas the Central Government considers it desirable to refer the said dispute for adjudication :

Now, therefore, in exercise of the powers conferred by Section 7A and clause (d) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial tribunal of which Shri G.S. Barot shall be the Presiding Officer, with headquarters at Ahmedabad and refers the said disputes for adjudication to the said Tribunal.

## SCHEDULE

“Whether the action of Field Adviser, National Council of Educational Research and Training, Ahmedabad

in terminating the services of Shri Bipinchandra Kantilal Patel, Office Assistant with effect from 1-4-1978 is justified ? If not, to what relief the work man is entitled ?”

[No. L-42012(30)/82-D. II (B)]

T. B. SITARAMAN, Desk Officer.

नई दिल्ली, 3 जनवरी, 1984

का० आ० 233.—खान अधिनियम, 1952 (1952 का 35) की धारा 5 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा श्री ए० सी० श्रीवास्तव, उप महानिदेशक, खान सुरक्षा (पूर्वी जोन) को, श्री एच० एस० आहुजा, जो छूट्टी पर गए हैं, के स्थान पर उन सभी क्षेत्रों के लिए, जिसपर उक्त अधिनियम का विस्तार है, 3 जनवरी, 1984 से अगले आदेश जारी होने तक मुख्य खान निरीक्षक होने के लिए नियुक्त करती है।

[एफ० सं०-ए-24011/1/83-एम-1]

जे० के० जैन, अवर सचिव

New Delhi, the 3rd January, 1984

S.O. 233.—In exercise of the powers conferred by sub-section (1) of Section 5 of the Mines Act, 1952 (35 of 1952), the Central Government hereby appoints Shri A. C. Srivastava, Deputy Director General of Mines Safety (Eastern Zone), to be the Chief Inspector of Mines for all the territories to which the said Act extends from 3rd January, 1984 until further orders. vice Shri H. S. Ahuja proceeded on leave.

[F. No. A-24011/1/83-M.I]

J. K. JAIN, Under Secy.

नई दिल्ली, 5 जनवरी, 1984

का० आ० 234.—कर्मचारी राज्य बीमा अधिनियम 1948 (1948 का 31) की धारा के अनुमरण में, कर्मचारी राज्य बीमा निगम की वर्ष 1982-83 सम्बन्धी वार्षिक रिपोर्ट आम सूचना के लिए एतद्वारा प्रकाशित की जाती है।

(यहां 1982-83 वर्ष सम्बन्धी वार्षिक रिपोर्ट मन्निविष्ट करिग)

[संख्या जेड-16016/4/83-एच० आई०]

New Delhi, the 5th January, 1984

S.O. 234.—In pursuance of section 36 of the Employees' State Insurance Act, 1948 (34 of 1948), the Annual Report of the Employees' State Insurance Corporation for the year 1982-83 is hereby published for general information.

(Insert here the Annual Report for the year 1982-83).

[No. Z-16016/4/83-HI]

नई दिल्ली, 6 जनवरी, 1984

का०आ० 235 --कर्मचारी राज्य बीमा अधिनियम, 1948 (1948 का 34) को धारा 36 के अनुसरण में, कर्मचारी राज्य बीमा निगम के वर्ष 1982-83 सम्बन्धी परीक्षित लेख तथा उनके सम्बन्ध में लेखापरीक्षा रिपोर्ट आम सूचना के लिए प्रकाशित की जाती है।

(यहां 1982-83 वर्ष सम्बन्धी परीक्षित लेखों तथा उनके सम्बन्ध में लेखापरीक्षक की रिपोर्ट सन्निविष्ट करें)

[संख्या जेड-16016/5/83-एच०आई०]

New Delhi, the 6th January, 1984

S.O. 235.—In pursuance of section 36 of the Employees' State Insurance Act, 1948 (34 of 1948), the audited accounts of the Employees' State Insurance Corporation, together with audit report thereon, for the year 1982-83, are hereby published for general information.

(Here set out the audit accounts together with auditor's report thereon for the year 1982-83).

[No. Z-16016/5/83-HI]

का० आ० 236—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स सान्ध्याल्य कैमिकल्स प्राईवेट लि० मिरा विलेज पोस्ट—मिरा डोस्ट—थाना और इसका रजि० आफिस पुरषोत्तम-भवन 1/3, ईसाजी स्ट्रीट, बादगोदी, बम्बई-400003 में स्थित; नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस० 35018(69)/83-पी०एफ-2]

S.O. 236.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Sandilya Chemicals Private Limited, Mira Village, Post : Mira including its Registered Office at Purshottam Bhuvan 1/3, Issaji Street, Vadgadi, Bombay-400003 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment ;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(69)/83-PF.II]

का० आ० 237—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स मेकैनिकल मार्किटिंग एसोसिएट्स 17-जी, गीतांजली, बिहाईन्ड स्ट्रैंड, बोलाबा, बम्बई-5 नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस० 35018(68)/83-पी० एफ-2]

S.O. 237.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Mechanix Marketing Associates, 17-G, Gitanjali Behind Strand, Colaba, Bombay-5 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment.

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(68)/83-PF.II]

का० आ० 238—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स हैप्पी हाउस (मैयूफैक्चरिंग डिविजन), 55, लैटिस ब्रिज रोड, मद्रास-41, तमिल नाडू, नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण के उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस० 35019(395)/83-पी० एफ-2]

S.O. 238.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Happy House (Manufacturing Division), 55, Lattice Bridge Road, Madras-41, Tamil Nadu have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment ;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35019(395)/83-PF.II]

**का० आ० 239.**—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स साक्लासपुर ऑर्गेनिकस प्राइवेट लिमिटेड, नं० 62/1A, ओल्ड तुमकुर रोड, बंगलूर-55, कर्नाटक नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारों भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए।

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35019(396)/83-पी० एफ०-2]

S.O. 239.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Saklaspur Organics Private Limited, No. 62/1A, Old Tumkur Road, Bangalore-560055, Karnataka have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act, to the said establishment.

[No. S-35019(396)/83-P.F. II]

**का० आ० 240.**—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स मैरीन सेफ्टी सर्विसिज (कोचीन) प्रहला मेन रोड, पश्चिम आइजलेड, कोचीन-3, कोचीन तालुक आर्ना कुलम जिला, केरल नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारों भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए।

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35019(397)/83-पी० एफ०-2]

S.O. 240.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Marine Safety Services (Cochin) 1st Main Road, W. Island, Cochin-3, Cochin Taluk, Ernakulam District, Kerala have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35019(397)/83-P.F. II]

नई दिल्ली, 7 जनवरी, 1983

**का० आ० 421.**—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स बुरहानपुर ताप्ती मिल एम्प्लाइज को-ऑपरेटिव क्रेडिट

सोसायटी लि० लाल बाग, बुरहानपुर, डिस्ट्रिक्ट खड्वा (एम० पी०) नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारों भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए।

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35019(393)/83-पी० एफ०-2]

New Delhi, the 7th January, 1984

S.O. 241.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Burhanpur Tapti Mills Employees' Co-operative Credit Secretary Limited, Lal Bagh Burhanpur, Distt, Khandwa (M.P.) have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35019(393)/83-P.F. II]

**का० आ० 242.**—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स मैक्सवर्थ रबर्स, 12/3 रबिन्द्रा सारानी लिलुहा हावड़ा-711204 (वेस्ट बंगाल) समेत इस की शाखा 131, वर्धवान नगर, नागपुर-8 (एम० एस० और कस 245 स्मॉल फैक्ट्री एरिया वर्धवान नगर, नागपुर-8 में स्थित नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारों भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए।

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस०-35017(144)/83-पी० एफ०-2]

S.O. 242.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Maxworth Rubbers, 12/3, Rabindra Sarani Liluah, Howrah-711204 including branch at 131, Vardhwan Nagar, Nagpur-8, (M.S.) and its works at 245, Small Factory Area, Vardhwan Nagar, Nagpur-8 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35017(144)/83-P.F. II]

का० आ० 243— केन्द्रीय सरकार को यह प्रतीत होता है कि मैसेस ए० एस० वी० प्रोपर्टिज प्राईवेट लि० अजय इंजिनियरिंग कंपाउंड, अदालत रोड, औरंगाबाद (महाराष्ट्र) नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35018(65)/83-पी० एफ-2]

S.O. 243.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs A.S.V. Properties Private Limited, Ajay Engineering Compound, Adalat Road, Aurangabad (Maharashtra), have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment ;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(65)/83-PF.II]

का० आ० 244.—केन्द्रीय सरकार की यह प्रतीत होता है कि मैसेस तेलको मशीन टूल डिविजन कामगार सहकारी पटपेध्री लि० चिंचवद, पुणे-411033 नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्यनिधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए।

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस०-35018(67)/83-पी० एफ-2]

S.O. 244.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Telco Machine Tool Division Kamgar Sahakari Patpedhi Limited, Chinchwad, Pune-411033 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(67)/83-PF.II]

का० आ० 245.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसेस आर्टो कंट्रोल, जी-17, शालीमार, इंडस्ट्रियल इस्टेट माटुंगा, बम्बई-19 नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत

हो गई है कि कर्मचारी/भविष्यनिधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उक्त उक्त स्थापन को लागू किए जाने चाहिए ;

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35018(66)/83-पी० एफ-2]

S.O. 245.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Auto Control, G-17, Shalimar Industrial Estate, Matunga, Bombay-19 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment ;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(66)/83-P.F.II]

का० आ० 246.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसेस रजनीश मोटर्स, मिलाग्रेस क्रॉस रोड, हमपानाकट्टा, मंगलूर-1, कर्नाटक नामक स्थापन के सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंध उक्त स्थापन को लागू किए जाने चाहिए ;

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबंध उक्त स्थापन को लागू करती है।

[सं० एस-35019 (390)/83-पी० एफ-2]

S.O. 246.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Rajneesh Motors, Milagres Cross Road, Hampanakatta, Mangalore-1, Karnataka have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment ;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35019(390)/83-P.F.II]

का० आ० 247.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसेस मेका कंस्ट्रक्टेन्सी प्राईवेट लि०, 5-ए, समरसेट प्लेस, 61 बी मुल्ला भाई देशाई रोड, बम्बई-26 नामक

स्थापन के सम्बन्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबन्ध अधिनियम 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबन्ध उक्त स्थापन को लागू करती है।

[सं० एस-35018 (64)/83-पी०एफ०-2]

S.O. 247.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Saika Consultancy Private Limited, 5-A, Somerset Place, 61-D, Bhulabhai Desai Road, Bombay-26, have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(64)/83-P.F.II]

का० आ० 248.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स ललकार मरीन प्राईवेट लि०, 137, आर्केडिया, प्लॉट नं० 195, नारिमान प्वाइंट, बम्बई-21 नामक स्थापन के सम्बन्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबन्ध अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबन्ध उक्त स्थापन को लागू करती है।

[सं० एस-35018 (61)/83-पी०एफ०-2]

S.O. 248.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Lalkar Marine Pvt. Ltd., 137, Arcadia, Plot No. 195, Nariman Point, Bombay-400021, have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, Government hereby applies the provisions of the said act to the said establishment.

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section I of the said Act, the Central Government hereby applies the provisions of the said act to the said establishment.

[No. S-35018(61)/83-P.F.II]

का० आ० 249.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स किस्मत मनुफैक्चर्स एण्ड ट्रेडर्स, 16/16-ए, टेक-रोड बम्बई-10 नामक स्थापन के सम्बन्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई

हैं कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबन्ध अधिनियम 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबन्ध उक्त स्थापन को लागू करती है।

[सं० एस-35018(63)/83-पी०एफ०-2]

S.O. 249.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Kismet Manufacturers and Traders, 16/16-A, Tank Bunder Road, Bombay-10, have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section I of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(63)/83-P.F.II]

का० आ० 250.—केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स ललकार शिप मैनेजमेंट प्राईवेट लि०, 137 आर्केडिया, प्लॉट नं० 195, नारिमान प्वाइंट, बम्बई-21 नामक स्थापन के सम्बन्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि और प्रकीर्ण उपबन्ध अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए,

अतः केन्द्रीय सरकार, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के उपबन्ध उक्त स्थापन को लागू करती है।

[सं० एस-35018(62)/83-पी०एफ०-2]

ए० के० भट्टराई, अवर सचिव

S.O. 250.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Lalkar Ship Management Private Limited, 137, Arcadia Plot No. 195, Nariman Point, Bombay-21 have agreed that the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of Section I of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

[No. S-35018(62)/83-P.F.II]

A. K. BHATTARAI, Under Secy.

नई दिल्ली, 7 जनवरी, 1984

का० आ० 251.—केन्द्रीय सरकार, बोनस संदाय अधिनियम, 1965 (1965 का 21) की धारा 38 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, बोनस, संदाय नियम, 1975 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:—

1. (1) इन नियमों का संक्षिप्त नाम बोनस संदाय (संशोधन) नियम, 1983 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. बोनस संदाय नियम, 1975 में—

(क) नियम 4 के पश्चात् निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात्:—

‘5 वार्षिक विवरणियाँ: प्रत्येक नियोजक प्ररूप घ में एक विवरणी निरीक्षक को भेजेगा जिससे कि उक्त प्ररूप, बोनस के संदाय के लिए धारा 19 में विनिर्दिष्ट समय सीमा के समाप्त होने के पश्चात् 30 दिन के भीतर निरीक्षक के पास पहुंच जाए।’

(ख) प्ररूप “ग” के पश्चात् निम्नलिखित प्ररूप अन्तःस्थापित किया जाएगा, अर्थात्:—

“प्ररूप “घ”

(नियम 5 देखिए)

वार्षिक विवरणी को समाप्त होने वाले

लेखा वर्ष के लिए कर्मचारियों को संदत्त बोनस

1. स्थापन का नाम और पूरा पता

2. उद्योग की प्रकृति

3. नियोजक का नाम

4. कर्मचारियों की कुल संख्या

5. बोनस के संदायों से लाभान्वित हुए कर्मचारियों की संख्या

(1)	(2)	(3)	(4)	(5)	(6)	(7)
बोनस संदाय अधिनियम, 1965 की यथा स्थिति धारा 10 या धारा 11 के अधीन बोनस के रूप में संदेय कुल रकम	औद्योगिक विवाद अधिनियम, 1947 की धारा 18 (1) या धारा 12 (3) के अधीन हुआ समझौता यदि कोई हो, और उसकी तारीख	संदाय किये जाने के लिए बोधित बोनस की प्रतिशतता	वास्तव में संदत्त बोनस की कुल रकम	तारीख जिस को संदाय किया गया	क्या सभी कर्मचारियों को बोनस का संदाय कर दिया गया है, यदि नहीं तो, असंदाय के कारण	टिप्पणियाँ

नियोजक या उसके अधिकर्ता के हस्ताक्षर”

टिप्पणी:—मूल नियम अधिसूचना सं० नि० 2367 द्वारा 21 अगस्त, 1975 को प्रकाशित किए गए। भारत का राजपत्र भाग II, खण्ड 3, उप-खण्ड (i) पृष्ठ 2578—2581।

बाद में इनका निम्नलिखित द्वारा संशोधन किया गया:—

सं० का० नि० 1147 तारीख 23 अगस्त, 1979 भारत का राजपत्र भाग II खण्ड 3, उपखण्ड (ii) पृष्ठ—2174

[एस-33012/2/81-डब्ल्यू० बी०]

बिशम्बर नाथ, अधीक्षक सचिव

S.O. 251.—In exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (21 of 1965), the Central Government hereby makes the following rules further to amend the Payment of Bonus Rules, 1975, namely:—

1. (1) These rules may be called the Payment of Bonus (Amendment) Rules, 1983.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Payment of Bonus Rules 1975,—

(a) After rule 4, the following rule shall be inserted, namely:—

“5 Annual Returns.—Every employer shall send a return in Form D to the Inspector so as to reach the said Form to the Inspector within 30 days after the expiry of the time limit specified in section 19 for payment of bonus.”

(b) after Form C, the following form shall be inserted, namely :—

**FORM D**

(See rule 5)

**Annual Return—**Bonus paid to employees for the accounting year ending on the.....

1. Name of the establishment and its complete postal address:
2. Nature of industry:
3. Name of the employer:
4. Total number of employees:
5. Number of employees benefitted by bonus payments:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total amount payable as bonus under Section 10 or 11 of the payment of Bonus Act 1965, as the case may be.	Settlement if any, reached under Section 18(1) or 12(3) of the Industrial Disputes Act, 1947 with date	Percentage of bonus declared to be paid.	Total amount of bonus actually paid	Date on which payment made	Whether bonus has been paid to all the employees if not, reasons for non-payment.	Remark

Signature of the employer or his agent."

Note:—Principal rules published vide Notification No. GSR 2367 dated 21st August 1975, Gazette of India Part II, Section 3

Sub-section (i). Page 2578—2581. Subsequently amended by Notification No. GSR 1147 dated 23rd August, 1979 Gazette of India Part II, Section 3, Sub-Section (ii). Page No. 2174.

[No. S-33012/2/81-WB]

BISHAMBHAR NATH, Under Secy.

